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ABSTRACT

Comparative financial information derived from a national sample of 516 two-year colleges is presented in this report for fiscal year 1992-93, including statistics for the national sample and for six peer groups. The report's nine sections focus on: (1) introductory information about the study's background, objectives, and sample; the National Association of College and University Business Officers' Special Analysis Service; and ordering, using, and responding to the reports; (2) study limitations and methods, including a section dispelling the myth of the "typical" college, and explanations of calculations and definitions; (3) participation by state and region; (4) guidelines for developing comparative analyses; (5) information on median revenues by source for the national sample, multi-campus districts, and single-college districts by size; (6) expenditures per credit full-time equivalent (FTE) student, per credit plus noncredit FTE student, and as a percentage of educational and general expenditures; (7) credit FTE students per FTE staff, headcount student per FTE staff, instructional faculty and part-time staff as a percentage of FTE staff; (8) selected ratios showing staffing patterns, service areas, appropriations, space and scholarships per student, and budgetary and physical plant information; and (9) student characteristics including ethnicity, age, gender, units taken, hours attended, and class levels. Appendixes provide additional information on methodology, a copy of the questionnaire, a list of participating colleges/peer groups, and a user's survey for rating the report. (KP)

Comparative Financial Statistics For Public Two-Year Colleges:

FY 1993 Peer Group Sample

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Washington, DC

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PREFACE

This report is the 16th in an annual series of comparative data studies of public two-year colleges. It is the result of an intensive six-month study involving three national education associations–the National Association of College and University Business Officers (NACUBO), the Association of Community College Trustees (ACCT), and the American Association of Community Colleges (AACC)–as well as the National Center for Education Statistics (NCES) and 516 community colleges. The study is intended to provide information to community college administrators, representatives of state and local agencies, and federal policy makers.

This report provides comparative information derived from a national sample of 516 public two-year colleges. It contains financial statistics for fiscal year 1992-93 and explanations derived from two surveys of public two-year colleges from across the nation. For the purpose of this study, colleges are defined at the highest district level. Included are multi-college districts and single-college districts. A single-college district may be multi-campus. (For example, Yosemite Community College is a multi-college district comprising Columbia College and Modesto College. Miami-Dade Community College, which is made up of multiple campuses, is treated as a single entity, a multi-campus single-college district.) This report includes:

- Statistics for the national sample and six peer groups
- Space for colleges to compare their institutional statistics with national and peer group medians
- Statistics presented in a variety of formats–tables, bar graphs, and pie charts

ACKNOWLEDGEMENTS

The continuation of this project through a 16th year was made possible by funding from NACUBO. In addition, AACC and ACCT provided cooperative support and NCES contributed technical assistance.

Guidance and support were once again provided by the NACUBO Two-Year Colleges Committee, whose members include Judith A. Thorson (chair), Delta College; John T. Boland, Quinebaug Valley Community College; L.T. Parker, Paul D. Camp Community College; Judith Ganschaw, Colorado Community College and Occupational Education System; Thomas R. Hawk, Community College of Philadelphia; Robert W. Jensen, Metropolitan Community Colleges; Wayne R. Powers, Jackson State Community College; and Barbara Gittins, Utah System of Higher Education. Robert S. Sorensen, Indiana Vocational Technical College, is the NACUBO board liaison. They were instrumental in facilitating the project's progress by actively encouraging their colleagues to participate in the study. Thanks to their help, this study enjoyed a high participation rate.

A Redesign Task Force was formed in February 1991 to assess and restructure the project. This task force provided invaluable guidance and included Dale H. Miller (chair), Harrisburg Area Community College; Ralph Alterowitz, Venture Tech Corporation; Stanton Calvert, Texas Public Community/Junior College Association; Judith Eaton, American Council on Education; Thomas G. Estes, Jr., Mercer University; John E. Harper, The Robinson Group; and Robert W. Jensen, Metropolitan Community Colleges. K. Scott Hughes and Laura Faulk Willson, consultants to the task force, provided excellent analysis and recommendations for restructuring the study and its reports. This restructured report is the result of the task force and the consultants' work, as well as the input provided by more than 300 business officers. In addition, the National Council of Community College Business Officials provided help.

The staff of the NACUBO Center for Institutional Accounting, Finance, and Management devoted both energy and resources to the successful conduct of the study, particularly the data collection and analysis. Robert Shepko was responsible for the computer analysis. Robin Jenkins, Anna Marie Cirino, Carla Balakgie, and Phyllis Rossiter Forbes are acknowledged for their cooperation and support.

A debt of gratitude is owed to K. Scott Hughes, formerly of NACUBO, and Norman Brandt, U.S. Department of Education, who acted as a liaison to NACUBO. They dedicated a great deal of effort and cooperation in the developmental years of this project. Enid B. Jones, AACC, and Raymond Taylor, ACCT, are also acknowledged.

Financial support for the assessment of the study in 1991 was generously provided by Information Associates. Valuable support and input for the 1991 restructuring of the project were also provided by the Massachusetts Community College Association, Inc.; the South Carolina State Board for Technical and Comprehensive Education; the Texas Public Community/Junior College Association; the Washington State Board for Community College Education; and the Washington State Higher Education Coordinating Board.

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FY 1993 PEER GROUPS

A National Association of College and University Business Officers' (NACUBO) Project in Cooperation with the American Association of Community Colleges, the Association of Community College Trustees, and the National Center for Educational Statistics.

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INTRODUCTION

Background. In 1977, members of NACUBO's Two-Year Colleges Committee decided to undertake a comparative data study of public community colleges. (The term "community colleges" includes all postsecondary institutions offering up to the first two years of higher education.) Members of the committee were frustrated by the lack of information available to governing boards, presidents, and taxpayers who requested comparative data. The committee members thought that these data could be an important part of the information necessary for decisions such as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, plant operation and maintenance). Further, "current" information, rather than historical summary, was needed. Because the committee members were also concerned about potential problems involved in trying to establish comparative data for community colleges, they approached the task cautiously.

Throughout the first 15 years of the project, comments from community college presidents and business officers were used to determine the usefulness of the data and the additional information needed, as well as to make necessary changes. Sample size doubled steadily throughout the first three years, from 97 to 184 to 403; leveled off at 420 and 442 the next two years; and increased to more than 500 since then, indicating the perceived usefulness of the statistics for decision making at these colleges.

This report reflects the assessment that occurred in 1991. A task force was formed to assess the study and to consider its restructuring to improve its utility. This group comprised business officers, an accrediting agency official, a state agency administrator, a representative from private industry, a former community college president, and higher education finance consultants. Through the guidance of these people, several surveys were conducted and analyzed. This report is one result of that process, which included input from more than 300 business officers and representatives of state agencies.

The following summary of important financial characteristics is based on the financial data section of the Integrated Postsecondary Education Data System (IPEDS), conducted by NCES, and a supplemental survey conducted by NACUBO. Analysis performed by NACUBO, Laura Faulk Willson, and K. Scott Hughes in 1992 provided the foundation for the FY 1991, 1992, and 1993 reports.

Objectives. One of the study's primary objectives is to learn how comparative information can be used to improve community college decision making. The project also seeks to shed light on the financial and operational aspects of community colleges. The report format is designed to facilitate comparing the operational and financial statistics of an individual community college to national medians.

National Sample. A less detailed report, *Comparative Financial Statistics for Public Two-Year Colleges: FY 1993 National Sample* is also available. **Complimentary** copies of this report, containing quartiles for the national sample, were distributed to the chief business officers of the participating colleges.

Special Analysis Service. A service providing analyses of special groupings of the database is available for a modest fee. Selections available include groupings on the basis of credit FTE enrollment, current fund expenditures, state, region, or special group as specified by purchaser (for example, California colleges with credit FTE enrollment greater than 10,000). Call the NACUBO Center for Institutional Accounting, Finance, and Management at (202) 861-2535 for more information ($75, members; $100, nonmembers).

How to Order. Additional copies of this report or copies of the *FY 1993 National Sample* report may be obtained by calling the NACUBO Order Desk at (202) 861-2560. *FY 1993 National Sample* (NC992) is $20 for members; $25 for nonmembers. *FY 1993 Peer Group Sample* (NC993) is $35 for members; $45 for nonmembers.

Information from the *Peer Group Sample* is also available on disk in a **menu-driven**, Lotus spreadsheet format (NC1020, 3 1/2" disk format; NC1030, 5 1/4" disk format); $25 for members; $40 for nonmembers.

User Feedback. Comments from readers regarding the need for and improvements to this report are encouraged. This study contains a brief user's survey that readers are urged to complete. Without adequate feedback, NACUBO has no way of ensuring that future editions of *Comparative Financial Statistics* are as responsive as possible to the needs and wants of the community college decision makers that it seeks to serve.

Potential Uses. The primary purpose of this report is to assist a college in preparing a meaningful analysis of how its financial and operational performance relates to peer group norms. Accreditation agencies have also found this study to be a useful tool in assessing institutional effectiveness, and increased application of the study by these agencies for reaccreditation purposes is anticipated.

Unlike internal institutional analysis, where performance in terms of revenue and expenditure patterns is related to goals, this analysis compares certain data from one college with data from other colleges. Comparison is useful only to the extent that the comparison group is similar and that data on revenue and expenditure performance are based on common understandings. Comparative data may be used to define high standards for assessing institutional financial success or to justify average performance, depending on the aspirations of a college with respect to the norms of the comparison group. Both types of comparison can lead to meaningful analysis of a college's financial data; such analysis could, in turn, affect the college's financial policies in cases where a college appears significantly out of line with its peers.

The unique characteristics of a college may be revealed by comparison. A college may have relatively high- or low-cost areas, such as utilities or faculty salaries, or high- or low-quality (and cost) programs, such as instruction or student services. Unique characteristics are reflected in the differences between the cost structure of a college and the norms for all colleges surveyed. Comparison of a college's cost structure to those of other colleges serves to highlight these differences. Depending on goals and other perceptions, comparison may reassure or cause concern to governing boards and others regarding whether or not a college is monitoring and managing itself in a fashion appropriate to its singular character.

Comparisons are useful for confirming and challenging perceptions. If a college has high cost areas, are they perceived to be of high priority? For example, if student services costs are above the median, is the institutional priority for these services the cause?

Comparisons also help a college set performance goals, which may be planned in terms of budget proportions for various functions, revenue proportions, expenditures per student by various functional categories, staff patterns, or class size distribution. In areas where a college has revised an internal priority, the median or high quartile scores might provide a reasonable goal. The soundness of a goal, an issue any board member may raise, can, at least in part, be established with reference to the performance of other colleges.

In addition to its primary purpose of providing meaningful comparisons, this report may serve as an internal management document for self-review and self-analysis. Comparisons provide a starting point for finding institutional strengths and weaknesses. For example, costs per student that are far above the median, as well as staff-to-faculty ratios that appear high when compared with others, may indicate problems in institutional management.

These comparisons may suggest new ways for a college to record data to monitor potential trouble points; they may also suggest areas in which more detailed study is required. The analysis this workbook allows can thus suggest areas where new policies or new methods of monitoring performance may be required.

LIMITATIONS AND EXPLANATIONS

The results of a comparative data study of this nature must be used with care. Discussion of some of the more obvious concerns follows.

Extrapolation. The 516 public community colleges in this study may not reflect the financial and operational patterns of their 257 sister colleges (counting systems of branch campuses as single colleges). Care was taken to include colleges that are geographically representative, as well as representative of enrollment levels. However, because of the need to use data only from those cooperating colleges that filed both timely and complete reports, the sample is not random.

No great significance is attached to any changes that occurred from year to year for any of the statistics: the survey populations differed and most changes are smaller than the confidence limits for the statistics.

Original Data. Lack of well-established definitions for such terms as "full-time-equivalent student" and lack of consistency in reporting such expenditure functions as "academic support," "institutional support," and "student services" create difficulties in generating accurate comparative data. Moreover, some survey responses are estimates because some colleges do not keep precise data in all the areas surveyed. All these factors affect the quality of the results.

Institutional Comparability. There is no way to establish truly homogeneous peer groups for community colleges. Major factors, such as mission, location, academic preparation of entering students, local area salary levels, local nonsalary costs, and methods of financing, create unique financial and operating patterns. Peer group comparisons that lead to administrative financial policy changes require sensitivity to many factors not readily apparent from the statistics.

The Myth of the "Typical" College. There is no typical college, and colleges should use this report only to find what makes them unique–not to pressure a college toward some nonexistent "median" performance. This study has found a great diversity of expenditure, revenue, and staffing patterns. Diversity is clearly a characteristic–and a great strength–of community and junior colleges.

Calculations. The statistics in this report are medians for the entire sample of 516 colleges, excluding unusable or blank responses for specific data elements. N is the number of colleges that provided the data necessary to calculate the statistic. Hence, N is the number of values computed to find the median. N varies with each statistic. The total number of usable responses for each statistic is shown in the columns labelled "N."

The **median** represents the value that will split the group of colleges in half for a given statistic: one-half the colleges will be above the median, while one-half will be below. For that reason, the "median college" is different for each statistic, and the proportions may not add to 100 percent.

The values in the pie charts and bar graphs depict student population characteristics and are **means** rather than medians.

Pell Grants are excluded from both the revenue and the expenditure bases, including federal restricted grants and restricted scholarships. All revenue and expenditure figures exclude auxiliaries unless specifically noted.

Interpretation of Proportions. Careful interpretation of expenditure and revenue proportions is urged. High costs in any area, such as utilities, will naturally push the expenditure proportion for other areas, such as instruction, below the sample median–even if the budget support for instruction is adequate.

Important Note. Because each statistic has a different college at its median value, proportions will not add to 100 percent. A college

with a low instructional budget proportion has a high administrative budget proportion.

Definitions. For the purposes of this study, the following terms are defined as follows.

Single-college district: A community/junior college district organized as a single college with one or more campuses and/or satellite locations.

Multi-college district: A community/junior college district organized as two or more separate colleges, each of which may have one or more campuses and/or satellite locations.

Full-time-equivalent (FTE) enrollment: Survey respondents were urged to report figures that *accurately represent* their colleges. For those colleges that required a formula, the following were recommended. *Credit FTE enrollment* is annual credit hours divided by 30 if a college is on a semester basis; divided by 45 if a college is on a quarter basis. *Noncredit FTE enrollment* is annual noncredit course hours divided by 60.

Instructional expenditures: Expenditures for credit and noncredit courses; academic, occupational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions.

Service area population: The population included in the area the district is mandated to serve (i.e., as designated by ZIP codes, county boundaries, political boundaries).

Credit units enrolled: Includes three categories (under 6 credit units, 6-11.9 credit units, and 12 or more credit units) as of the official fall reporting date (the date in the fall on which a college must report fall enrollment data to the state, its board of trustees, or some other external governing board, e.g., census date, 10th day, mid-term as assigned by state).

Hours enrolled: The percentage of credit students that attended classes during four categories of time periods: day only, evening only, weekend only, and day/evening/weekend (a combination of classes). Classification is according to the published starting time, as defined by the college.

Class level: Defined in three categories, this includes freshman (less than 30 units), sophomore (30 units or more), or AA/AS or higher degree.

Staffing: Includes regular, temporary, and part-time staff. Excludes student assistants, both regular and work-study. See *Financial Accounting and Reporting Manual for Higher Education* [¶332-338] (NACUBO) for definitions of categories.

Total educational and general expenditures: Excludes E&G mandatory transfers, E&G nonmandatory transfers, auxiliary enterprises, hospitals, and independent operations.

Total revenues: Excludes sales and services of auxiliary enterprises, sales and services of hospitals, and independent operations.

Other income: Includes endowment income, sales and services of educational activities, and other sources.

Academic expenditures: Includes instruction (and research), public service, and academic support.

Support expenditures: Includes student services, institutional support, and plant operation and maintenance.

FY 1993
Participation by State and Region

N = 516

T = Total in State R = Responses

Regional Summary		
Region	T	R
Central	198	140
Eastern	127	76
Southern	280	192
Western	168	108
Total	**773**	**516**
Percent of Total		67%

	Central			Eastern			Southern			Western		
	ST	T	R	ST	T	R	ST	T	R	ST	T	R
	IL	40	20	CT	12	8	AL	36	23	AK	N/A	N/A
	IN	2	2	DE	1	0	AR	8	6	AZ	11	7
	IA	15	11	ME	6	4	FL	28	23	CA	70	50
	KS	19	9	MD	17	14	GA	23	15	CO	15	11
	MI	29	29	MA	15	7	KY	1	0	HI	N/A	N/A
	MN	23	18	NH	2	0	LA	2	1	ID	3	0
	MO	12	12	NJ	19	10	MS	15	4	MT	8	3
	NE	6	6	NY	38	19	NC	58	31	NV	4	1
	ND	2	1	PA	14	12	SC	16	14	NM	8	6
	OH	22	15	RI	1	1	TN	15	10	OR	13	10
	OK	12	7	VT	2	1	TX	50	42	UT	5	5
	SD	N/A	N/A				VA	24	23	WA	24	11
	WI	16	10				WV	4	0	WY	7	4
Total		198	140		127	76		280	192		168	108
Percent			71%			60%			69%			64%

COMPARATIVE ANALYSIS

Revenues

Meaning and Explanations

Total revenues exclude sales and services of auxiliary enterprises, hospitals, and independent operations as defined on the IPEDS finance form for lines A-12, A-13, and A-15. Pell Grants are also excluded. All revenue sources include both restricted and unrestricted funds.

Each revenue source is shown three ways: as the ratio of the revenue to credit FTE students, as the ratio of the revenue to credit and noncredit FTE students, and as a proportion of total revenues (as defined above).

Tuition and fees were split into credit and noncredit portions using the estimated percentage breakdown given by each survey respondent.

Appropriations (all government) include federal, state, and local appropriations. State and local appropriations combined are shown to improve state-by-state comparisons where the only variance in funding is the state or local portion provided.

Gifts, grants, and contracts (all sources) include restricted and unrestricted revenues from federal, state, local, and private sources. Federal grants and contracts exclude Pell Grants.

Other revenues include unrestricted and restricted endowment income, sales and services of educational activities, and "other sources" as defined on the IPEDS finance form for lines A-10, A-11, and A-14.

Possible Interpretations

Interinstitutional revenue mix comparisons are difficult to make and have limited uses. States and localities finance their colleges in many ways. Grants may be for student aid or for special programs, such as Title III. These variations make comparison difficult.

Of interest to some analysts is the range of tuition and fee revenues per noncredit headcount student discovered by this survey. Being lower than the median, for example, may indicate a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Most of the other figures can be useful for pinpointing how differently the college is financed compared to national sample medians. Given the lack of control most administrators have over setting tuition and appropriation levels, this is more "interesting" than useful for making policy.

State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state.

Limitations

In some states colleges charge no tuition; revenues come from state and local sources only. This explains the great variability of these statistics.

Most revenue analyses would best be done on a state-by-state basis. Comparison is easiest among colleges within the same state or among colleges within states having similar financing for community colleges. Many colleges will want to rely on special home-state revenue analyses.

The large range of financing strategies makes median and quartiles of dubious statistical value.

Comparisons among colleges of budget proportions or revenues per student are more useful when data for a number of previous years are also examined.

The median for state and local appropriation financing is based on a large range of financing strategies and may be of limited analytical value.

Expenditures

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries and transfers. Pell Grants are also excluded. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as the ratio of the expenditure to credit FTE students; as the ratio of the expenditure to credit and noncredit FTE students; and as a proportion of total expenditures (as defined above).

Academic expenditures include instructional expenditures (for both credit and noncredit courses), research expenditures, public service expenditures, and academic support expenditures (including libraries, audiovisual centers, academic computing, and academic administration).

Support expenditures include student services, institutional support, and plant operation and maintenance.

Scholarships and fellowships include both restricted and unrestricted funds. Pell Grants are excluded.

In this display, academic expenditures are split into two categories: instruction (and research and public service) and academic support. Support expenditures are broken down into student services, institutional support, and plant operation and maintenance.

Research and public service expenditures have been included with instruction because they constitute such a small percentage of total expenditures.

Scholarships and fellowships include both restricted and unrestricted funds and exclude Pell Grants.

Two important breakdowns are given. Instructional expenditures are split into credit and noncredit categories, and plant operation and maintenance is broken into utilities and nonutilities maintenance costs. Utility expenditures include electricity, gas, oil, coal, steam, water, and waste disposal. Noncredit instruction costs per student are calculated by dividing the expenditures by noncredit headcount only. The breakdown between credit and noncredit is based on a percentage split estimated by each college.

Possible Interpretations

Colleges above the median on the proportion of expenditures devoted to instruction may rate themselves as more efficient than other colleges. On the other hand, some colleges may have achieved this "efficiency" by deferring administrative costs (especially some building maintenance) that will inevitably have to be paid. Moreover, some colleges, especially those serving disadvantaged populations, must fund higher student support expenditures. To remain consistent with their goals and mission, this pushes down the instructional cost proportion.

Colleges that are above the median on costs per student may find several interpretations possible: higher regional costs, a concentration of higher cost programs, and an attempt to provide a higher level of service. Higher instructional costs per student are almost always the direct result of higher faculty salaries than the median, lower ratios of students to faculty (see staffing distributions), or both.

Governing boards will be most interested in these deviations from the norm and how accurately they correlate with their own perceptions of institutional quality, program efficiency, and overall level of program cost.

Scholarship funds per student give a measure of students' financial need plus the effort expended by students and the institutional financial aid office in securing grants. It also reflects the college's commitment to serve lower income students.

Budget proportion statistics may clarify factors making a college different from other colleges. A college's unique qualities may stem from a strong commitment to instruction, with student services perhaps sacrificed somewhat to maintain the academic program. Alternately, a high plant maintenance commitment or a strong concern for academic support may serve to differentiate the college from national norms. Analysts should examine data carefully to see if the unique characteristics revealed in the statistics are at variance with commonly held perceptions about the college on campus. For example, if the college prefers a low commitment to student services, while data reveal that the college is far above the norm, a case exists for reexamining the current efficiency of the delivery of student services.

Examining costs on a per-student basis adds another dimension to the analysis. Higher costs per student may be due to relatively higher costs in a geographic location, to falling enrollment, or to an inefficient educational delivery system–or to an institutional mission of providing high-quality services. At community colleges, fixed costs may be more predominant in administrative areas than in instructional areas because many colleges use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs. Colleges with enrollments below their physical capacity may have above-median costs per student in administrative areas because of fixed costs, coupled with median costs in the instructional areas.

Credit instruction costs per student reveal differences among colleges with regard to class size and faculty compensation. Interpretations of these costs should acknowledge differences in faculty ratios and pay levels.

Limitations

Certain differential practices make the comparability of these statistics somewhat limited. Colleges where certain costs, such as fringe benefits, are paid directly by the state and are not included in institutional figures will show an "incorrect" low cost level.

In comparing expenditures per student for scholarships, numbers of needy students could justify above-median expenditures.

It must be emphasized that being above or below the median is not necessarily good or bad unless such information conflicts with the stated goals of the college.

In making comparisons, careful attention should be given to the college's special situation. Well-paid faculty, cold climates, age of buildings, and preventive maintenance plans could easily justify above-median expenditures.

Comparison among colleges on these ratios for a single year yields only an idea of the variety of budget structures. Some colleges depend more heavily on personnel; others have high nonpersonnel costs.

Staffing

Meaning and Explanations

Colleges provided FTE staff counts according to the NACUBO functional categories. Instructional staff were further categorized as credit instruction and all other staff instruction. The final category

was used for noncredit faculty as well as clerical, laboratory, or administrative staff (all nonteaching) who may be classified in the instruction function but not as faculty.

FTE staff statistics are calculated in four ways: median ratio of FTE staff in each category to FTE credit students; median ratio of FTE staff in each staff category to number of unduplicated credit headcount students (an estimate of all those enrolled as credit students during the year); proportion of staff in each category for the median college; and part-time FTE staff as a percentage of total FTE staff per each specific staffing category only.

Academic support is further split between staff for academic administration and staff for all other academic support. Student services is split three ways: student services administration, counseling and career guidance, and all other student services staff.

Possible Interpretations

These ratios may provide a starting point for a college to judge whether it has too many or too few faculty or other staff. Comparison of administrative staffing must be made with care because of the wide range of administrative services provided by colleges; the median college may be providing a very different level of administrative support and services than any other college.

A college may want to use comparative data as a rough guide to "standard behavior in the industry," but alert management also requires careful year-to-year monitoring of trends in its own staffing patterns.

Limitations

Some colleges could not provide staffing ratios by functional categories because they maintained only exempt, nonexempt, and faculty breakdowns.

Many respondents had difficulty in determining whether an employee who did not teach but who worked exclusively in the instructional area was instructional or academic support. There is probably considerable overlap between these two categories. Some confusion may also exist over the difference between noncredit instructional faculty and public service personnel.

Some colleges also had difficulty converting part-time noncredit instructional faculty to FTE. Although class-hour conversions were suggested, some difficulty must be expected when the noncredit offerings might be for such extremes as one weekend or six months on an irregular schedule.

Selected Ratios

Ratio 1. The numerator is composed of credit faculty staff as well as counseling staff. The denominator is composed of staff for academic administration, student services administration, and institutional support.

Ratio 2. All other FTE staff includes the sum of all staff categories except credit instructional faculty. Dividing this figure by credit FTE faculty can lead to a comparison of administration staffing with faculty staffing.

Ratio 3. This ratio is calculated by dividing unduplicated credit student headcount by total FTE staff.

Ratio 4. Service area population per unduplicated credit student headcount is derived from the NACUBO survey responses. In previous years, this study made use of an unduplicated headcount figure that included both credit and noncredit students.

Service area population per unduplicated credit headcount gives the "market penetration" of the college. Being below the median may indicate good reception of the college's programs within the

community. The statistic is also affected by the number and size of competing colleges and reflects the competitive strength of the college.

Unduplicated headcounts are not monitored by all colleges; thus, these figures are often estimates and may be in error.

Service area populations may vary in the proportion of people who are generally eligible for college, i.e., 18 years and over. This somewhat limits the comparability of the statistic among colleges. In addition, many of the students counted in the headcount may be drawn from outside the service area, weakening the "market penetration" interpretation of the statistic.

Ratio 5. Total appropriations per unduplicated credit student headcount adds federal, state, and local appropriations to arrive at the numerator.

Total appropriations per unduplicated headcount gives the dollar amount provided by appropriations per student served. The more a college is above the median, the more appropriation support the college receives per student served.

Ratio 6. Gross square feet of building space per unduplicated credit student headcount gives an indication of how much space has been "built" per student. This figure may reflect declining or rising student enrollment, availability of funding for this purpose, or both.

Ratio 7. The numerator includes Pell Grants and is divided by credit FTE students.

More Selected Ratios

Ratio 1. Salary ratios show the proportion of institutional expenditures composed of salaries and wages. The ratio of E&G salaries and wages is not a compensation figure; benefits are excluded.

Salary ratios are most useful when figures that show changes over time are examined. For individual colleges an increase in this ratio may reflect the preliminary stages of budget stringency. Travel, supplies, telephone, and equipment budgets are often the first to be cut in anticipation of revenue shortfalls.

Ratios 2 through 4. Plant operation and maintenance less utilities per square foot (gross area of building) is the cost of maintaining buildings, not including heating, cooling, and lighting per square foot of space. Utilities per square foot (gross area of building) includes the cost of heating, lighting, and cooling per gross square foot of space. Plant operation and maintenance, excluding utilities, per estimated building replacement value is the cost of maintaining the plant in terms of its replacement value.

These statistics expand the analysis of plant operation and maintenance expenditures. A variance from the national sample median in overall costs may be due to high utility costs or to high energy consumption per square foot and may be driven by low space-to-student ratios.

Ratio 5. This ratio is the unrestricted current fund balance divided by total E&G expenditures. Unrestricted current funds are those funds that the college's management may use for any purpose it deems necessary. Included are unrestricted funds that are designated by the college's governing board for a specific use.

Ratio 6. The amount of budget used to support debt service reduces funds for academic purposes. Debt service is usually regarded as a fixed cost. The higher the proportion of budget dedicated to debt service, the less flexibility the college may have to respond to financial changes.

The numerator for this ratio is composed of mandatory transfers for debt service and interest payments listed as current fund

expenditures. The denominator is unrestricted current fund revenues. Some portion of mandatory transfers may not be for debt service. (Loan fund matching payments are an example.)

Debt service ratios are seldom above 5 percent. Higher ratios decrease flexibility and may put the college at a competitive disadvantage with colleges that have an expenditure distribution favoring instructional expenditures.

While flexibility may be decreased, colleges that have borrowed to build or to improve facilities usually do so from a position of strength. These colleges are optimistic about the future and usually have some basis for taking slightly greater risks.

Many public colleges have plant expenditures funded by specific, designated appropriations. In such cases increasing debt service may not indicate decreasing flexibility.

Ratio 7. This ratio is calculated by dividing total E&G benefits by total E&G salaries and wages. Employee fringe benefits are all benefits paid, whether from institutional accounts or from noninstitutional accounts. E&G salaries and wages include those of all personnel, full- and part-time, paid through each functional account. Expenditures for college work-study or for employee fringe benefits are **not** included in salaries and wages.

Ratio 8. This is calculated by dividing instructional salaries – without benefits–by total E&G expenditures. Instructional salaries typically comprise a large proportion of a college's operating budget.

Student Characteristics

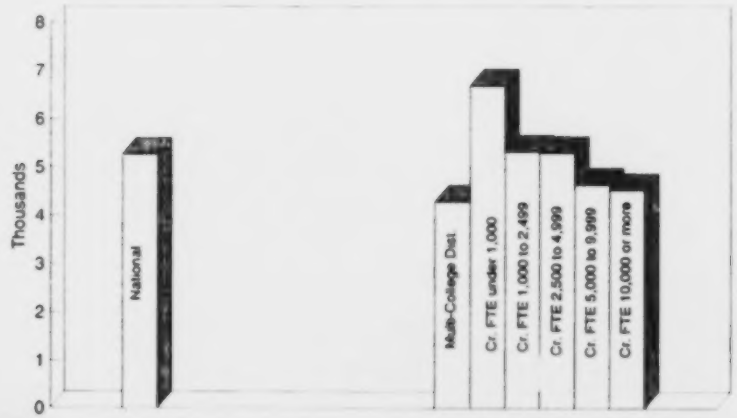
The figures presented in this section are means rather than medians. Each is calculated by dividing the sum of the figures reported by each college by the sum of the totals reported by each college. As such, they are indicative of the student population as a whole rather than for a mean college.

Course enrollment distributions are given for credit courses. Colleges that find their instructional costs per student above the median may wish to examine the course size distribution to see if high costs are a result of their class size distribution. A large proportion of small classes is costly. Some colleges may find that they have a predominance of very large and very small classes, with few in the mid-range when compared with the national sample. They may wish to reevaluate methods of delivering instruction.

Revenues by Source	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	
Total revenues	$5,265	516	$4,286	21	$6,694	61	$5,322	186	$5,299	115	$4,637	93	$4,529	40	
Tuition and fees	1,233	516	389	21	1,271	61	1,161	186	1,354	115	1,274	93	1,246	40	
Credit tuition & fees	1,143	516	389	21	1,230	61	1,069	186	1,301	115	1,145	93	1,195	40	
Noncredit tuition & fees	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Appropriations	3,119	516	2,837	21	4,236	61	3,106	186	3,030	115	3,059	93	2,838	40	
Federal	0	516	0	21	0	61	0	186	0	115	0	93	0	40	
State	2,251	516	1,681	21	3,661	61	2,419	186	2,154	115	1,906	93	1,955	40	
Local	571	516	1,007	21	2	61	447	186	582	115	918	93	835	40	
State & local combined	3,085	516	2,801	21	4,169	61	3,078	186	3,007	115	3,023	93	2,823	40	
Gifts, grants, & contracts	445	516	415	21	558	61	596	186	436	115	345	93	311	40	
Federal	226	516	183	21	355	61	298	186	211	115	144	93	145	40	
State & local	106	516	189	21	48	61	114	186	112	115	101	93	88	40	
Private	18	516	1	21	19	61	19	186	29	115	17	93	17	40	
Other revenues	127	516	226	21	132	61	119	186	141	115	107	93	121	40	

Revenues per Credit FTE Student (in $$$)

Total Revenues per Credit FTE Student (in $$$)



Within single-college districts, there is an inverse relationship between size of institution and revenues per student. Of single-college districts, those with fewer than 1,000 students reported the highest median revenues per student in almost all major categories; multi-college districts had the lowest median revenues per student in most major categories, including total revenues and tuition and fee revenue.

	Revenues per Credit Plus Noncredit FTE Student (in $$$)														
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
Revenues by Source	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total revenues	$4,260	409	$4,031	18	$5,392	46	$4,384	150	$4,566	82	$3,943	79	$3,626	34	
Tuition and fees	977	409	363	18	872	46	957	150	1,080	82	1,064	79	1,080	34	
Credit tuition & fees	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Noncredit tuition & fees **	42	343	89	11	16	38	34	130	38	76	63	56	70	32	
Appropriations	2,691	409	2,682	18	3,867	46	2,658	150	2,673	82	2,600	79	2,551	34	
Federal	0	409	0	18	0	46	0	150	0	82	0	79	0	34	
State	1,818	409	1,502	18	2,875	46	2,056	150	1,719	82	1,613	79	1,520	34	
Local	412	409	1,014	18	116	46	241	150	529	82	816	79	732	34	
State & local combined	2,671	409	2,664	18	3,622	46	2,616	150	2,673	82	2,600	79	2,551	34	
Gifts, grants, & contracts	382	409	410	18	413	46	463	150	394	82	293	79	258	34	
Federal	183	409	137	18	255	46	231	150	185	82	112	79	105	34	
State & local	85	409	140	18	30	46	86	150	90	82	89	79	67	34	
Private	16	409	2	18	12	46	19	150	26	82	17	79	16	34	
Other revenues	96	409	190	18	81	46	89	150	128	82	88	79	96	34	

** No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Revenues per Credit Plus Noncredit FTE Student (in $$$)

When noncredit students were included as the basis for calculating revenues per FTE, total revenues generally had the same relationship to size of institution as did credit FTE. Multi-college districts had the lowest median value for tuition and fees.

Revenues by Source	Revenues as a Percentage of Total Revenues														
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	
Total revenues	100.0%	516	100.0%	21	100.0%	61	100.0%	186	100.0%	115	100.0%	93	100.0%	40	
Tuition and fees	23.7	516	9.1	21	19.6	61	22.7	186	27.7	115	27.8	93	27.2	40	
Credit tuition & fees	21.7	516	9.1	21	17.9	61	20.3	186	25.1	115	25.1	93	25.7	40	
Noncredit tuition & fees	0.2	516	0.0	21	0.0	61	0.2	186	0.3	115	0.5	93	0.9	40	
Appropriations	60.8	516	69.6	21	66.3	61	60.0	186	58.8	115	60.5	93	60.9	40	
Federal	0.0	516	0.0	21	0.0	61	0.0	186	0.0	115	0.0	93	0.0	40	
State	47.5	516	43.8	21	57.0	61	50.7	186	42.6	115	42.0	93	48.6	40	
Local	11.2	516	25.0	21	0.0	61	9.1	186	11.4	115	22.6	93	21.3	40	
State & local combined	60.1	516	69.6	21	66.1	61	59.6	186	57.2	115	60.0	93	60.2	40	
Gifts, grants, & contracts	8.7	516	10.2	21	7.3	61	11.0	186	8.0	115	7.6	93	6.9	40	
Federal	4.3	516	4.1	21	5.5	61	5.6	186	4.2	115	2.9	93	3.3	40	
State & local	2.1	516	4.4	21	0.7	61	2.2	186	2.2	115	2.2	93	2.1	40	
Private	0.4	516	0.0	21	0.3	61	0.3	186	0.5	115	0.4	93	0.5	40	
Other revenues	2.5	516	5.0	21	2.1	61	2.4	186	2.7	115	2.5	93	2.6	40	

Tuition and Fees as a Percent of Total Revenues

State and local appropriations represented the major source of revenues for colleges of any size and structure. Multi-college districts reported the highest proportion of revenues from this source. In addition, this peer group reported a median percentage for tuition and fees revenue that was considerably lower than the median percentage for any other peer group.

Expenditures per Credit FTE Student (in $$$)															
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
Expenditures by Function	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total E&G expenditures	$5,061	516	$4,150	21	$6,359	61	$5,159	186	$4,988	115	$4,504	93	$4,461	40	
Academic expenditures	3,015	516	2,411	21	3,766	61	3,013	186	3,092	115	2,760	93	2,802	40	
Instruction (incl research, pub serv)	2,556	516	2,024	21	2,908	61	2,538	186	2,687	115	2,358	93	2,379	40	
Credit instruction	2,348	516	1,932	21	2,772	61	2,347	186	2,446	115	2,168	93	2,115	40	
Noncredit instruction	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Academic support	412	516	370	21	571	61	409	186	404	115	371	93	393	40	
Support expenditures	1,811	516	1,517	21	2,588	61	1,830	186	1,693	115	1,627	93	1,534	40	
Student services	492	516	445	21	700	61	493	186	488	115	449	93	432	40	
Institutional support	749	516	699	21	1,037	61	797	186	695	115	663	93	609	40	
Plant operation & maintenance	509	516	374	21	642	61	516	186	502	115	464	93	459	40	
Utilities expenditures	137	516	102	21	190	61	144	186	136	115	129	93	121	40	
Plant O&M without utilities	368	516	261	21	460	61	356	186	361	115	344	93	328	40	
Scholarships & fellowships	126	516	51	21	164	61	153	186	141	115	77	93	81	40	

Expenditures per Credit FTE Student (in $$$)

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On a per-student basis, small single-college districts (less than 1,000 students) consistently reported a higher median expenditure in all categories than other single-college or multi-college districts. Multi-college districts reported the lowest median expenditure in almost every category. Smaller single-college districts (less than 5,000 students) expended a significantly greater amount per student on scholarships and fellowships than did larger single-college districts and multi-college districts.

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Expenditures per Credit Plus Noncredit FTE Student (in $$$)															
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
Expenditures by Function	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total E&G expenditures	$4,129	409	$3,740	18	$4,953	46	$4,299	150	$4,349	82	$3,880	79	$3,538	34	
Academic expenditures	2,471	409	2,049	18	2,893	46	2,497	150	2,693	82	2,396	79	2,331	34	
Instruction (incl research, pub serv)	2,138	409	1,749	18	2,498	46	2,164	150	2,323	82	2,070	79	1,836	34	
Credit instruction	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Noncredit instruction **	94	343	191	11	76	38	78	130	88	76	130	56	115	32	
Academic support	329	409	326	18	458	46	317	150	362	82	290	79	313	34	
Support expenditures	1,446	409	1,360	18	1,810	46	1,457	150	1,475	82	1,298	79	1,293	34	
Student services	406	409	391	18	528	46	407	150	409	82	378	79	399	34	
Institutional support	609	409	551	18	802	46	638	150	585	82	569	79	537	34	
Plant operation & maintenance	404	409	344	18	516	46	403	150	442	82	376	79	407	34	
Utilities expenditures	111	409	96	18	138	46	117	150	108	82	108	79	94	34	
Plant O&M without utilities	290	409	248	18	381	46	277	150	328	82	263	79	295	34	
Scholarships & fellowships	89	409	33	18	94	46	111	150	110	82	65	79	63	34	

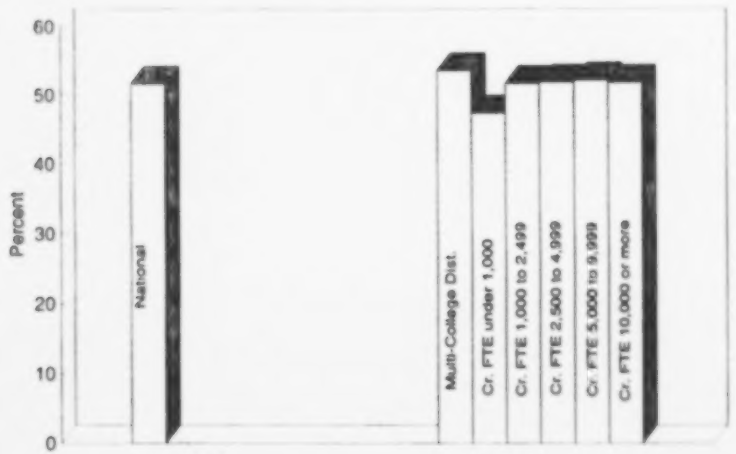
** No credit FTE students included in denominator; only noncredit headcount enrollment used.

Expenditures per Credit Plus Noncredit FTE Student (in $$$)

The relative distribution of medians did not materially change across size groupings when credit-plus-noncredit students were used as the basis for calculating an expenditure per FTE. In most categories, multi-college districts reported lower median expenditures than any single-college district size grouping, while single-college districts with less than 1,000 credit FTE students reported the highest median expenditures.

	Expenditures as a Percentage of E&G Expenditures														
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
Expenditures by Function	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total E&G expenditures	100.0%	516	100.0%	21	100.0%	61	100.0%	186	100.0%	115	100.0%	93	100.0%	40	
Academic expenditures	61.2	516	61.7	21	58.7	61	60.8	186	61.8	115	61.2	93	62.5	40	
Instruction (incl research, pub serv)	51.6	516	53.5	21	47.3	61	51.6	186	51.8	115	52.1	93	51.8	40	
Credit instruction	48.4	516	49.3	21	45.3	61	47.8	186	48.4	115	49.5	93	49.3	40	
Noncredit instruction	0.6	516	0.5	21	0.0	61	0.2	186	1.1	115	1.1	93	1.0	40	
Academic support	8.5	516	8.6	21	9.5	61	7.9	186	8.5	115	8.6	93	9.7	40	
Support expenditures	36.0	516	36.5	21	38.4	61	36.0	186	35.0	115	36.6	93	35.2	40	
Student services	10.0	516	11.1	21	10.7	61	9.8	186	9.7	115	10.1	93	10.2	40	
Institutional support	14.9	516	16.5	21	16.0	61	15.4	186	14.2	115	15.0	93	14.3	40	
Plant operation & maintenance	10.1	516	9.3	21	10.4	61	9.8	186	10.1	115	10.2	93	10.8	40	
Utilities expenditures	2.8	516	2.6	21	2.9	61	2.8	186	2.7	115	2.8	93	2.6	40	
Plant O&M without utilities	7.2	516	6.2	21	7.3	61	6.9	186	7.2	115	7.4	93	7.9	40	
Scholarships & fellowships	2.3	516	1.3	21	2.3	61	2.9	186	3.0	115	1.7	93	1.9	40	

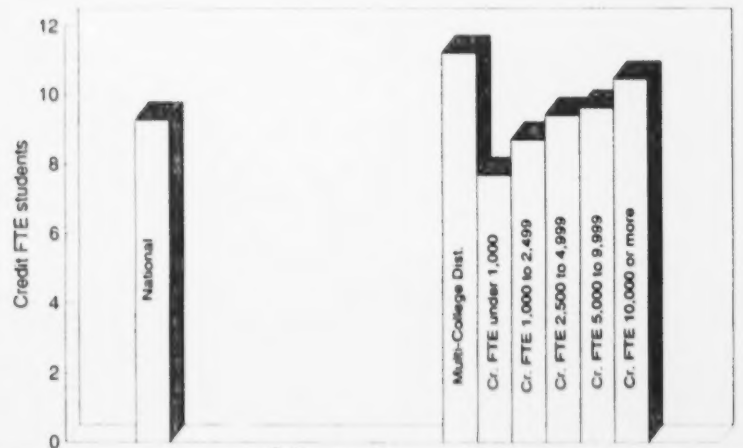
Instructional Expenditures as a Percentage of E&G Expenditures



Between 59 and 63 percent of expenditures at the median college in in each grouping were for academic purposes. Although the largest proportion of that amount went to instruction, median colleges varied in the amount expended for credit instruction, expending 45 to 50 percent. In academic support, the median colleges in the smallest group (less than 1,000 students) and at the largest (10,000 or more) indicated that a higher proportion of their expenditures supported these activities than was true for other size groupings. Although median support expenditures were relatively similar across groupings, institutional support tended to be highest in small colleges, whereas plant operation and maintenance tended to be the highest at the largest colleges (10,000 or more students).

Staff by Function	Credit FTE Students per FTE Staff														
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	
Total staff	9	317	11	12	8	34	9	123	9	73	10	52	10	23	
Instruction															
Credit instruction faculty	19	319	22	14	17	34	18	125	20	73	19	51	22	22	
All other (nonfac; noncredit instruc)	99	316	73	13	80	34	100	123	83	73	116	51	112	22	
Public service	61	314	262	12	0	34	0	122	97	73	292	51	890	22	
Academic support															
Academic administration	336	315	553	12	201	34	280	123	389	73	448	51	571	22	
All other (faculty,nonfaculty)	148	314	129	12	137	34	147	122	150	73	148	51	180	22	
Student services															
Student services administration	482	314	495	12	247	34	438	122	680	73	512	51	778	22	
Counseling & career guidance	382	314	524	12	265	34	411	122	399	73	371	51	434	22	
All other	148	314	135	12	170	34	137	122	152	73	151	51	167	22	
Institutional support	73	315	75	12	54	34	70	123	79	73	78	51	97	22	
Plant operation & maintenance	101	317	184	13	78	34	96	124	107	73	102	51	128	22	

Credit FTE Students per FTE Staff



With the exception of single-college districts with less than 1,000 credit FTE students, there was remarkable congruity among median colleges in the number of staff employed relative to students. The distribution of staff among services performed differed considerably among size groupings. Single colleges with enrollments between 5,000 and 9,999 and 10,000 or more showed a median value for nonfaculty employees in instruction that was much higher than the median for smaller colleges. For all other categories, the median number of students per staff varied widely among size groupings and type of district. The lowest ratio of students to staff was credit instruction faculty, followed by institutional support.

	Unduplicated Credit Student Headcount per FTE Staff														
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
Staff by Function	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total staff	21	307	26	10	17	34	20	119	23	72	25	49	26	23	
Instruction															
Credit instruction faculty	47	309	54	12	37	34	43	121	50	72	50	48	50	22	
All other (nonfac; noncredit instruc)	224	306	187	11	172	34	219	119	209	72	272	48	276	22	
Public service	170	304	771	10	0	34	0	118	203	72	809	48	1,837	22	
Academic support															
Academic administration	840	305	1,032	10	465	34	627	119	1,010	72	1,044	48	1,313	22	
All other (faculty,nonfaculty)	335	304	335	10	257	34	295	118	336	72	380	48	412	22	
Student services															
Student services administration	1,131	304	1,448	10	553	34	1,024	118	1,732	72	1,273	48	1,886	22	
Counseling & career guidance	924	304	1,054	10	566	34	964	118	989	72	933	48	1,108	22	
All other	342	304	321	10	413	34	305	118	345	72	391	48	393	22	
Institutional support	179	305	194	10	112	34	160	119	184	72	208	48	259	22	
Plant Operation & Maintenance	249	307	372	11	186	34	234	120	284	72	271	48	322	22	

Unduplicated Credit Student Headcount per FTE Staff

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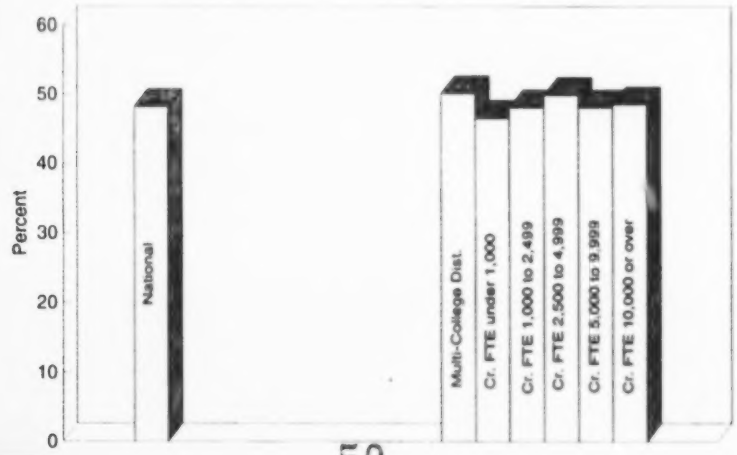
Total students enrolled for credit (unduplicated headcount) was used to analyze the number of students per staff. The number of students per credit instruction faculty at the median college in each size grouping ranged from 37 to 54, while the number of students per counseling and career guidance staff at the median colleges ranged from 566 to 1,108.

49

Staff by Function	FTE Staff as a Percentage of Total FTE Staff														Your College
	National		Multi-College Districts		Single-College Districts by Credit FTE Students: Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	
Total staff	100.0%	317	100.0%	12	100.0%	34	100.0%	123	100.0%	73	100.0%	52	100.0%	23	
Instruction															
Credit instruction faculty	48.1	315	50.1	12	46.5	34	48.0	123	49.8	73	48.0	51	48.5	22	
All other (nonfac; noncredit instruc)	6.1	314	6.1	12	2.3	34	4.6	122	6.1	73	7.6	51	8.8	22	
Public service	0.1	314	1.1	12	0.0	34	0.0	122	0.5	73	0.3	51	0.3	22	
Academic support															
Academic administration	2.5	314	2.3	12	3.8	34	2.9	122	2.4	73	2.1	51	2.3	22	
All other (faculty,nonfaculty)	5.2	314	6.5	12	4.3	34	4.7	122	5.8	73	5.9	51	6.0	22	
Student services															
Student services administration	1.8	314	2.1	12	3.8	34	1.9	122	1.3	73	1.6	51	1.5	22	
Counseling & career guidance	2.2	314	2.4	12	2.6	34	2.0	122	2.2	73	2.2	51	2.8	22	
All other	5.0	314	5.9	12	3.5	34	5.0	122	5.3	73	5.3	51	5.4	22	
Institutional support	12.4	315	11.1	12	14.6	34	12.1	123	13.1	73	11.7	51	11.5	22	
Plant Operation & Maintenance	8.7	315	7.6	12	9.4	34	8.5	123	8.7	73	9.0	51	10.0	22	

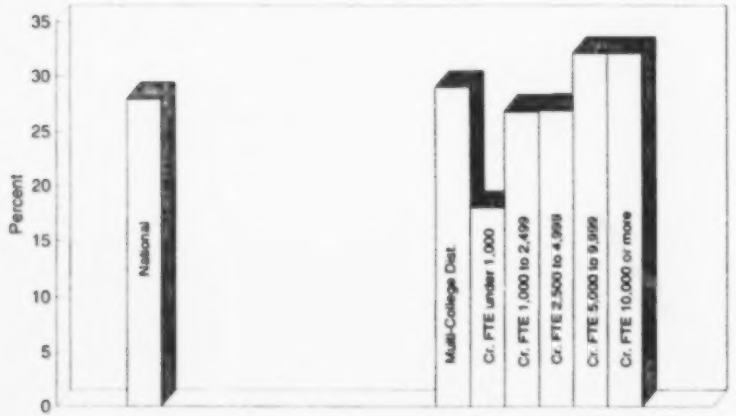
Instruction Faculty as a Percentage of Total FTE Staff



Credit instruction faculty represented between 47 and 50 percent of total staff at the median institutions, followed by institutional support (11 to 15 percent) and plant operation and maintenance (8 to 10 percent). The median small college (less than 1,000 credit FTE students) used a smaller proportion (2 percent) of its nonfaculty in instruction than did the median college in other size groupings.

Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY															
	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
Staff by Function	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	**Median**	**N**	
Total staff	27.9%	307	29.0%	12	18.0%	34	26.8%	120	26.9%	70	32.1%	49	32.1%	22	
Instruction															
Credit instruction faculty	39.4	311	43.0	14	27.3	34	36.7	122	39.5	71	45.3	48	47.4	22	
All other (nonfac; noncredit instruc)	27.8	309	26.9	13	11.1	34	22.2	121	28.6	71	38.6	48	43.1	22	
Public service	0.0	305	0.0	12	0.0	34	0.0	120	0.0	70	0.0	48	0.0	21	
Academic support															
Academic administration	0.0	306	1.3	12	0.0	34	0.0	121	0.0	70	0.0	48	0.0	21	
All other (faculty,nonfaculty)	4.3	305	13.7	12	0.0	34	0.0	120	5.9	70	8.8	48	6.6	21	
Student services															
Student services administration	0.0	305	3.8	12	0.0	34	0.0	120	0.0	70	0.0	48	0.0	21	
Counseling & career guidance	0.0	304	0.6	12	0.0	34	0.0	120	0.0	69	7.8	48	12.2	21	
All other	6.3	305	7.3	12	0.0	34	6.3	120	7.1	70	10.1	48	16.1	21	
Institutional support	6.3	305	4.6	12	2.7	34	6.1	120	7.3	70	7.5	48	8.3	21	
Plant Operation & Maintenance	5.9	307	14.3	13	8.2	34	3.5	121	6.1	70	6.1	48	4.4	21	

Part-Time FTE Staff as a Percentage of Total FTE Staff



52

At the median colleges for the peer groupings, part-time staff represented 18 to 32 percent of total staff. The highest proportion of part-time staff was employed in credit instruction. The median colleges in all size groupings reported that between 27 and 47 percent of credit instruction faculty were part time. Part-time employees were used extensively (11 to 43 percent) in the category of all other staff instruction. This includes noncredit faculty as well as clerical, laboratory, or administrative staff (all nonteaching) who may be classified in the instruction function but not as faculty. Other areas that used part-time employees to a limited extent were academic and institutional support.

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Selected Ratios	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	
Credit faculty + counseling staff/ Academic+student serv admin+inst supp	2.8	314	2.7	12	2.1	34	2.7	122	2.8	73	3.1	51	3.0	22	
All other FTE staff/ Credit FTE faculty	1.1	315	1.0	12	1.2	34	1.1	123	1.0	73	1.1	51	1.1	22	
Unduplicated credit student headcount/ Total FTE staff	21.4	307	26.0	10	17.4	34	19.9	119	22.8	72	24.6	49	26.0	23	
Service area population/ Unduplicated credit student headcount	27.9	351	18.2	13	45.6	38	26.3	127	26.6	84	25.7	57	24.5	32	
Total appropriations/ Unduplicated credit student headcount	$1,350	394	$1,289	13	$2,056	44	$1,414	143	$1,235	91	$1,128	67	$1,167	36	
Building gross square feet/ Total credit FTE students	111	359	84	14	182	41	128	127	108	87	85	60	84	30	
Total scholarships and Pell grants/ Total credit FTE students	$671	516	$269	21	$946	61	$811	186	$691	115	$507	93	$498	40	

#1 The median college of the size groupings employed two to three FTE faculty and counseling staff for every one FTE academic and student services administrator and institutional support employee.

#2 Regardless of the size of peer grouping, the median college had one nonfaculty employee for every faculty member on staff.

#3 The median college in the selected size groupings employed one FTE staff member for every 17 to 26 students who enrolled for a credit course.

#4 In colleges with fewer than 1,000 credit students, 1 out of 46 residents in the service area of the median college attended as a credit student. In colleges with 10,000 or more credit students, 1 out of 25 residents in the service area of the median college attended as a student. Thus, assuming students are drawn from the defined service area, there appears to be a relationship between size of institution and participation rate within the service area.

#5 The median college reported appropriations from all levels of government as $1,350 per student when comparing all students who enroll for a credit class (unduplicated student headcount). There is an inverse relationship between number of students enrolled at the median college and size of per-student appropriation.

#6 The median college had 111 gross square feet (gsf) per credit FTE student. The gsf per student decreased as the size grouping increased.

#7 The median college for small colleges (less than 1,000 students) reported the highest value of scholarships and grants per credit FTE student of any median reported within the size groupings. The median value of scholarships and grants declined as institutional size increased.

More Selected Ratios	National		Multi-College Districts		Single-College Districts by Credit FTE Students										Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	
Total E&G salaries and wages/ Total E&G expenditures	60.3%	513	62.0%	20	58.6%	61	59.3%	186	60.7%	114	61.6%	92	64.6%	40	
Utilities expenditures/ Building gross square feet	$1.20	359	$1.20	14	$1.08	41	$1.11	127	$1.21	87	$1.62	60	$1.53	30	
Plant O&M without utilities/ Building gross square feet	$3.20	359	$3.88	14	$2.42	41	$2.71	127	$3.61	87	$4.09	60	$4.25	30	
Plant O&M without utilities/ Building replacement value (estimated)	$0.04	411	$0.04	17	$0.04	48	$0.04	154	$0.04	91	$0.05	68	$0.05	33	
Unrestricted current fund balance/ Total E&G expenditures	0.10	349	0.19	13	0.08	38	0.10	122	0.09	86	0.09	60	0.13	30	
Mand transf for debt + CF int payments/ Unrestricted current fund revenues	0.00	318	0.00	12	0.00	32	0.00	117	0.00	74	0.00	57	0.00	26	

#1 The median colleges in all size groupings reported that 59 to 65 percent of E&G expenditures were paid in salaries and wages (exclusive of benefits).

#2 At the median college, utilities ranged from $1.08 to $1.62 per gross square foot (gsf), with the cost per gsf tending to rise in direct relationship to the size of the enrollment.

#3 Expenditures for plant operation and maintenance (exclusive of utilities) ranged from a low of $2.42 per gsf at the median college with less than 1,000 students to a high of $4.25 per gsf at the median college with more than 10,000 students. The expenditures for multi-college districts ($3.88 per gsf) was similar to that of larger colleges (more than 5,000 credit FTE students).

#4 The median college had plant operation and maintenance expenditures (excluding utilities) that were $0.04 of the building replacement value. The median colleges in all groupings had expenditures that ranged from $0.04 to $0.05 of replacement value of buildings.

#5 The median college reported 0.1 for the ratio of unrestricted current fund balance to total E&G expenditures. The median was almost identical for all peer groupings.

#6 Median colleges in all peer groupings indicated that they incurred no debt service from unrestricted current fund revenues.

More Selected Ratios	National		Multi-College Districts		Single-College Districts by Credit FTE Students								Your College
					Under 1,000		1,000 - 2,499		2,500 - 4,999		5,000 - 9,999		10,000 or more		
	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	
Total E&G benefits/ Total E&G salaries and wages	0.23	513	0.22	20	0.23	61	0.23	186	0.22	114	0.25	92	0.24	40	
Instructional salaries without benefits/ Total E&G expenditures	35.7%	512	36.4%	20	31.5%	61	35.0%	185	35.7%	114	37.2%	92	38.5%	40	

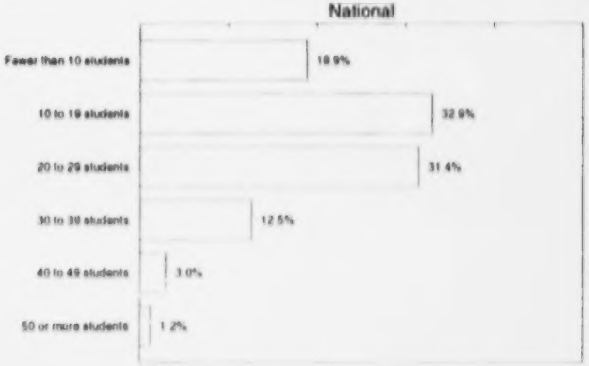
#7 The median college had a ratio of 0.23 for E&G benefits to E&G salaries and wages. The median colleges for the peer groupings were almost identical, with the median college in the 5,000 to 9,999 enrollment group the highest at 0.25.

#8 The median college dedicated 36 percent of expenditures to instructional salaries (without benefits). The median colleges ranged from 32 to 39 percent for all peer groupings.

Credit Classes Distributed by Class Size (mean)

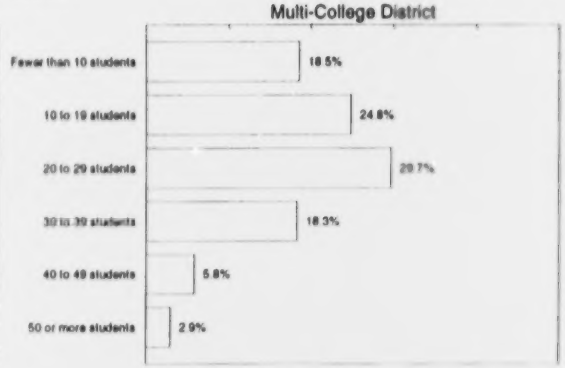
N=308

National



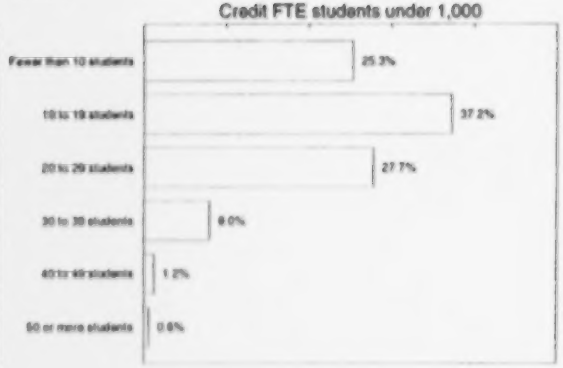
N=12

Multi-College District



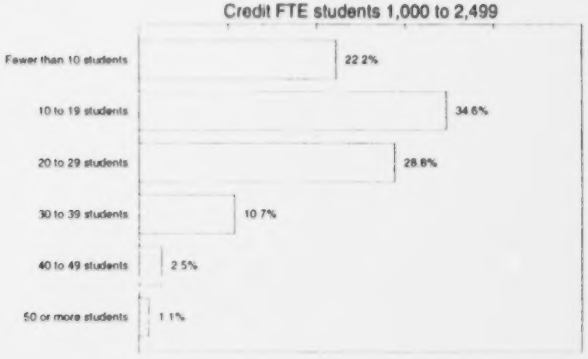
N=34

Credit FTE students under 1,000



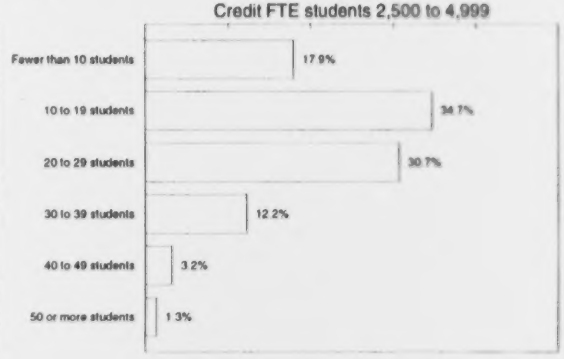
N=109

Credit FTE students 1,000 to 2,499



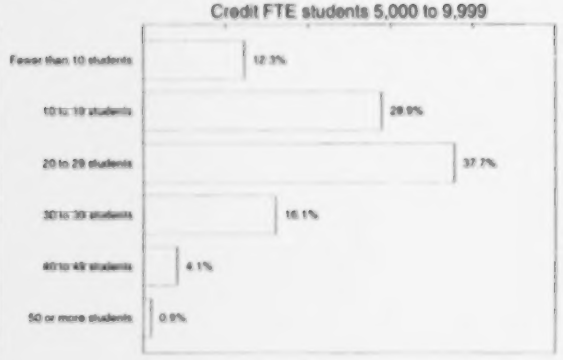
N=71

Credit FTE students 2,500 to 4,999



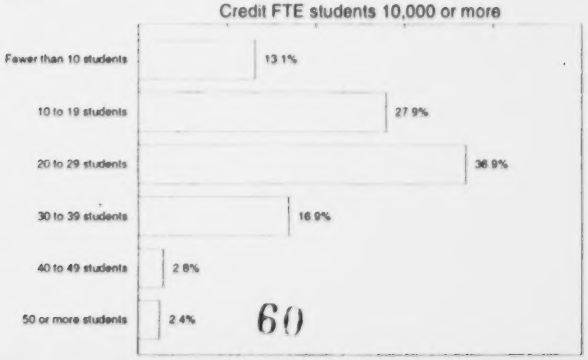
N=55

Credit FTE students 5,000 to 9,999



N=27

Credit FTE students 10,000 or more



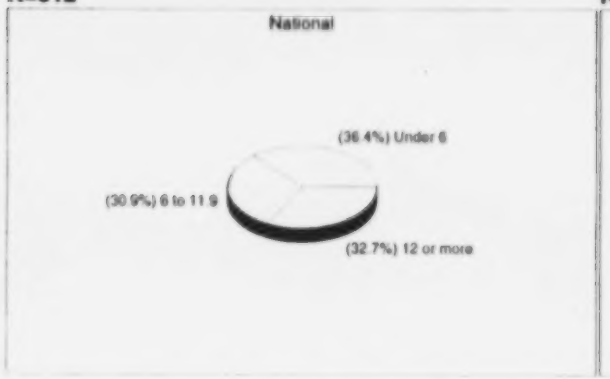
60

The proportion of classes enrolling fewer than 10 students tended to decrease as the size grouping increased. In districts of all sizes, the most prevalent class sizes were those with 10 - 29 students. The smallest schools (less than 1,000 students) and the largest (10,000 or more) reported a larger proportion of classes with 50 or more students than other peer groupings.

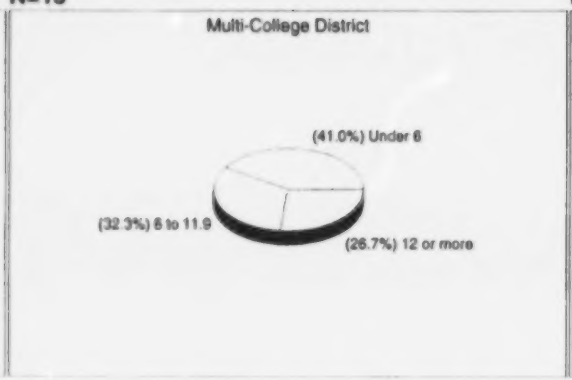
61

Credit Units Enrolled (mean)

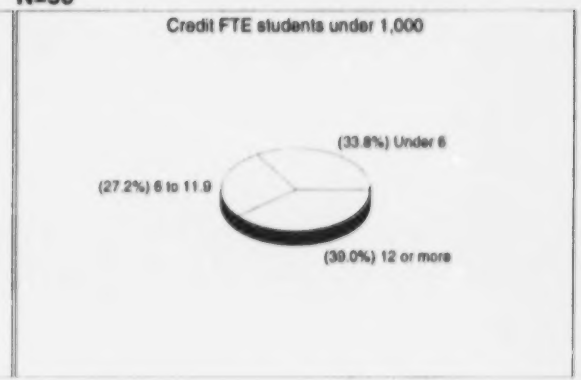
N=312



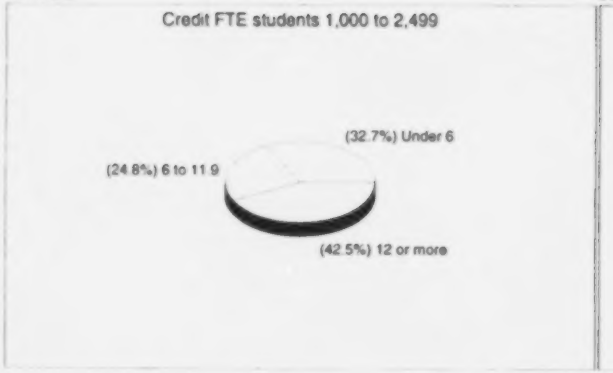
N=13



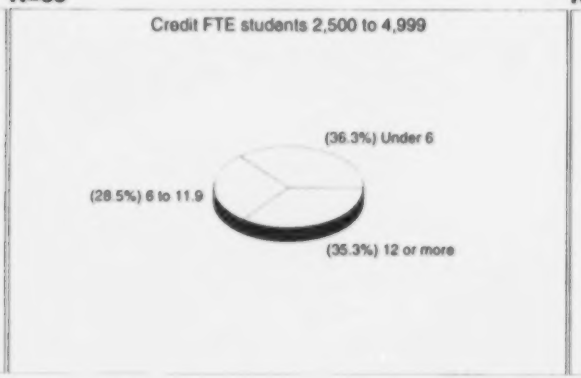
N=36



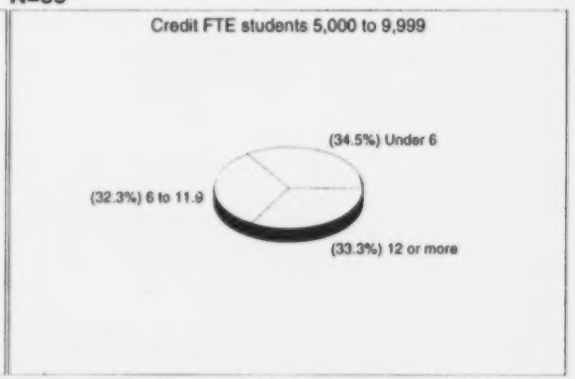
N=108



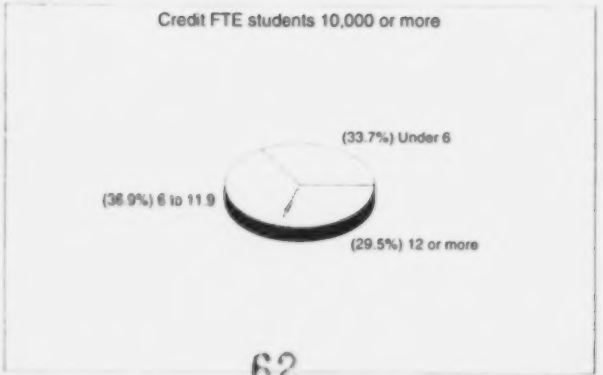
N=69



N=55



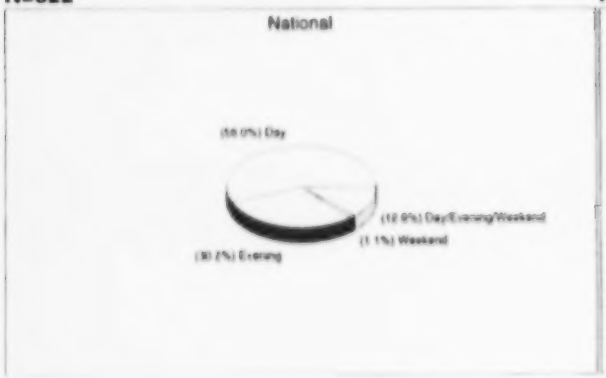
N=31



Each peer grouping reported different unit enrollment per student. On a national level the proportion of students enrolled for less than six units was greater than the proportion enrolled on a full-time basis. Small colleges (fewer than 2,500 students) reported the greatest proportions of students enrolled full time. Conversely, the largest colleges (10,000 or more) and multi-college districts reported the smallest proportions of students enrolled on a full-time basis as well as the largest proportions of students enrolled for 6 to 11.9 units.

Hours Attended (mean)

N=322



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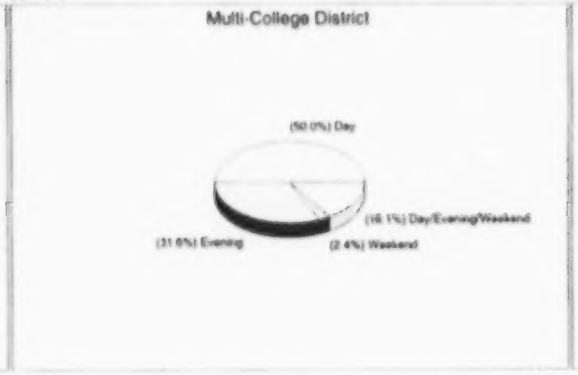
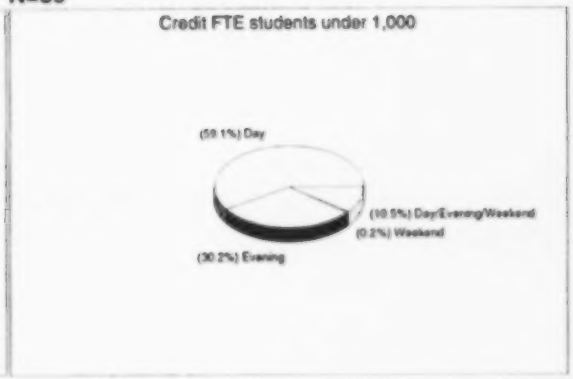


N=39



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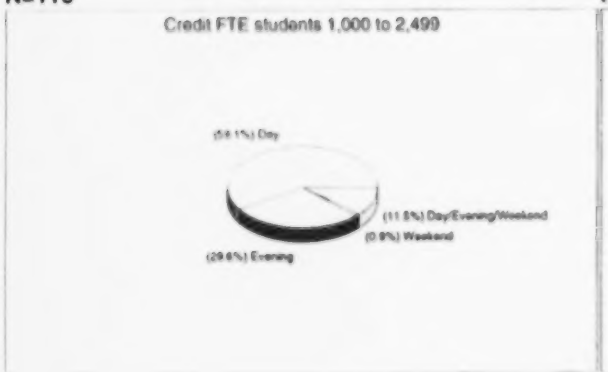

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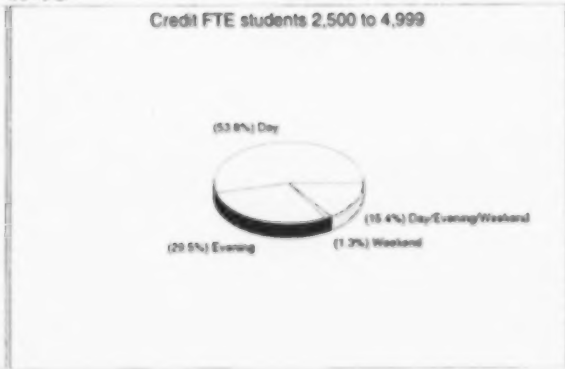

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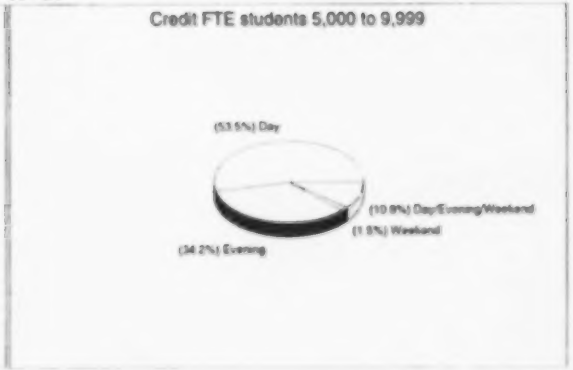
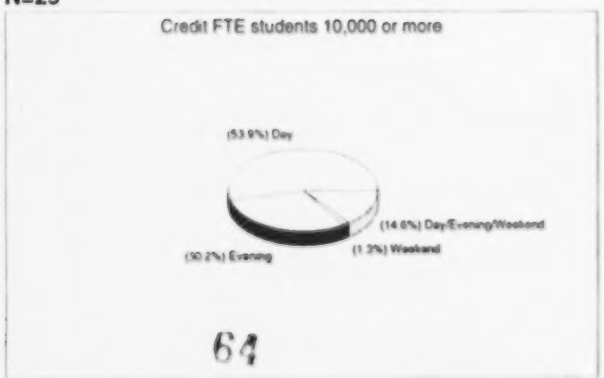


N=29



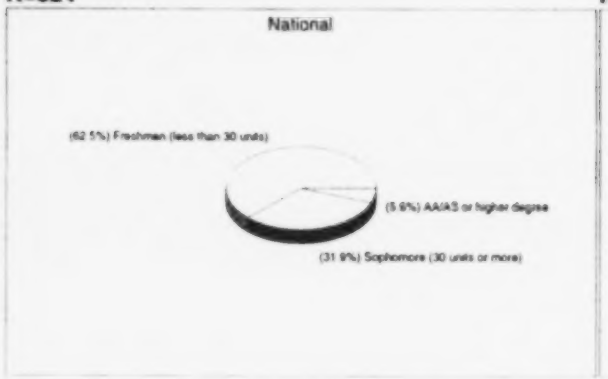
64

In general, the majority of community college students were enrolled in day classes, but a significant proportion (over 40 percent in all but one peer group) took evening courses or a combination program.

65

Class Level (mean)

N=324



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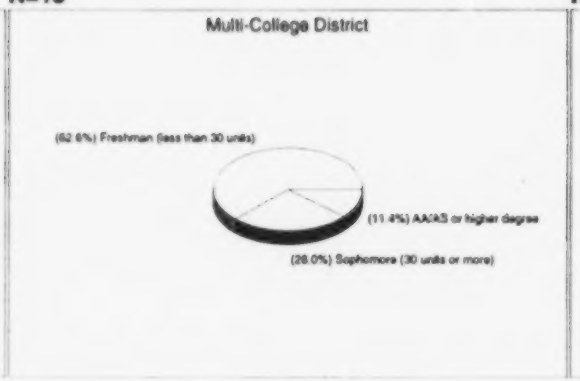

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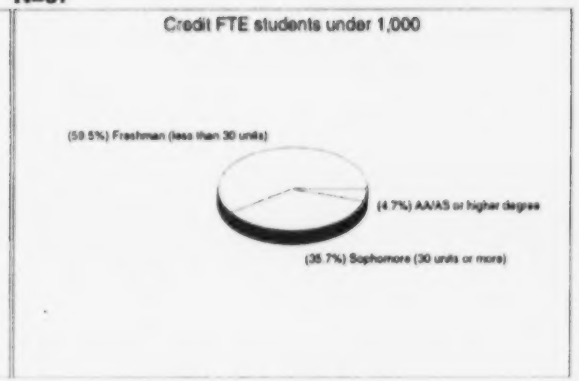

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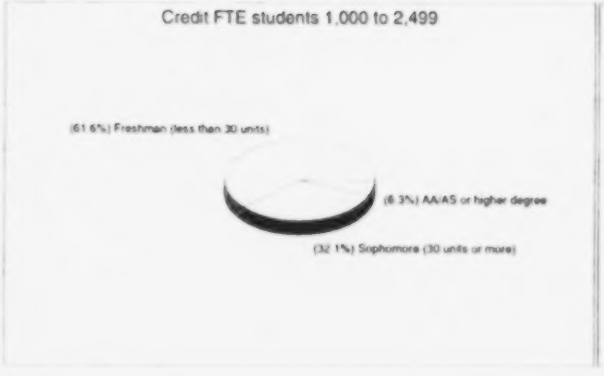

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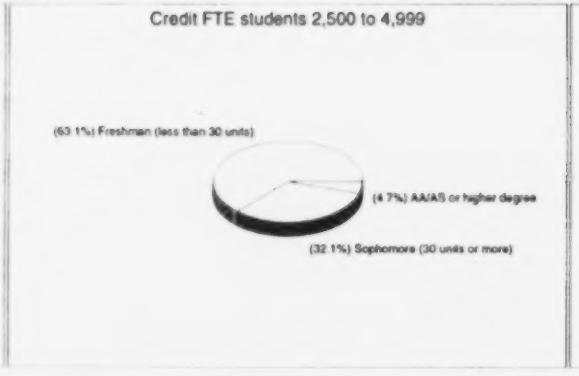

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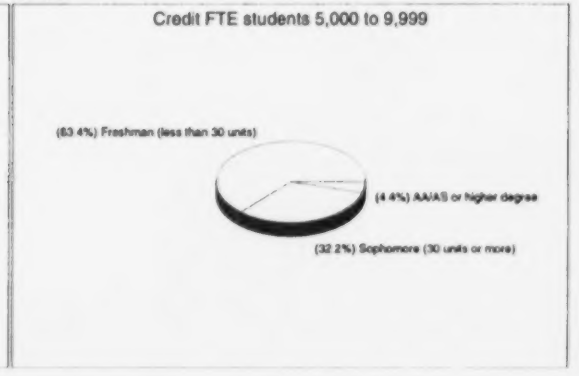

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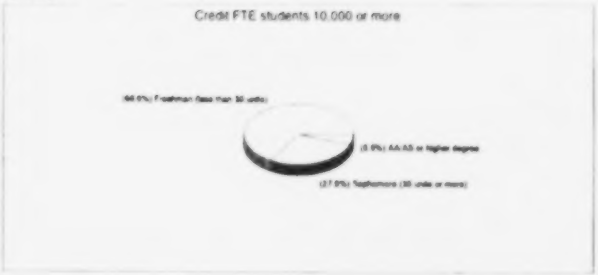

Assuming that community college enrollment was approximately evenly split between first- and second-year students, the implication is that only 50 percent of freshmen achieved sophomore status in most of the colleges. Given that larger numbers of students enter for short-term training and other specific, nontransfer and nondegree goals, an alternative explanation could be that many of those students never intended to achieve sophomore status.

APPENDIX A
METHODOLOGY

Beginning in October 1978, staff members of NACUBO, AACC, and the American Council on Education (ACE) met with a task force composed of community and junior college business officers from various regions of the country, a community college president, and several consultants to identify information that might be useful to community and junior college administrators. They decided to emphasize the provision of basic comparative data for general use at community colleges and to create peer groups on the basis of institutional size.

A review and evaluation of the first year of the project in September 1979 served to streamline the method used in the second year. In the second year of the project NCES agreed to provide computational support, a liaison, and copies of the Higher Education General Information Surveys (HEGIS) finance survey from colleges as soon as the surveys were returned to NCES. NACUBO, ACE, and AACC provided the remaining financial support, and NACUBO's Two-Year Colleges Committee assumed a guiding role in the project. Two members of the task force from the first year, Maurice P. Arth and W.L. Prather, provided continuity and made several special trips to Washington to assist in designing the NACUBO survey and in preparing the second year's report.

Future years of the project emphasized expansion of the sample group rather than revision, although limited additions and changes were made. NACUBO's Two-Year Colleges Committee continued to provide project continuity and special support.

The project uses unedited Integrated Postsecondary Education Data System (IPEDS, formerly HEGIS) finance data. Each participating college was asked to complete the IPEDS finance survey carefully, due to NCES by November 15, 1993.

In addition to IPEDS finance data, a separate survey of 773 public colleges was conducted to gather information not currently available at the national level. Such information included data on:

1. Revenues and expenditures for noncredit institutional activities
2. Utilities expenditures
3. Student aid disbursements
4. Building space
5. Service area population
6. Unduplicated student headcounts
7. Staffing levels by function
8. Course enrollment distributions
9. Expenditures for salaries and wages

Nine of the previous years' studies incorporated information on computer-related expenditures (not included in this year's version). Gratitude is owed to Maurice P. Arth for his two previous studies of computer-related expenditures for community colleges.

Five hundred and sixteen colleges provided usable responses; their data are utilized in this report. Appendices contain a sample questionnaire as well as a listing of all participating colleges.

The NACUBO Two-Year Colleges Committee approved the substance and format of the comparative data study report. This year's report reflects the project assessment that occurred in 1991. A task force was formed to assess the study and to consider its restructuring to improve its utility. This group comprised business officers, an accrediting agency official, a state agency administrator, a representative from private industry, a former community college president, and higher education finance consultants. Through the guidance of these people, several surveys were conducted and analyzed. This report is one result of that process, which included input from more than 300 business officers and representatives of state agencies. Examined were what kinds of information community college business officers find useful, how to best present such information, and how to define terms in constructing this information.

The information in this report is based on the financial data section of the Integrated Postsecondary Education Data System (IPEDS), conducted by NCES, and a supplemental survey conducted by NACUBO.

The first year of the study established peer groupings based on headcount enrollment. In the following years, these categories differ from the first year's breakdown only by the deletion of the branch campus category and the addition of an under-1,000 FTE student category.

Based on task force recommendations, the peer groups were redefined and the following groups were established for this report:

National
Multi-college districts
Single-college district with credit FTE enrollment
- less than 1,000
- from 1,000 through 2,499
- from 2,500 through 4,999
- from 5,000 through 9,999
- 10,000 or more

Both because cost structures for branch campuses vary markedly from those of consolidated or single-campus colleges–therefore adding an element of noncomparability of data–and because the response rate from branch campuses was low in the initial year, only single colleges or systems were encouraged to provide data in the second year. Thus, data for branch campuses where fiscal records are kept at a central office are not included in this sample.

Colleges unable to obtain all the requested information were retained in the study; however, where individual pieces of data were missing, the college was not included for the calculation of that particular median.

According to the NACUBO database, there are 773 single- or multi-college districts of public community and junior colleges. Two-year branch campuses of universities were included in the sample only when they were not so closely affiliated with their universities that they had difficulty in separating the financial statistics of each branch from those of its affiliate university.

Data were gathered and coded from November 1992 through February 1993. Analysis was conducted during February and March of 1993. All financial statistics are for FY 1992-93; enrollments are annual figures.

Colleges participating in the study were sent a copy of their survey data as well as the statistics generated from the data. Colleges were asked to verify the data and check the reasonableness of the statistical calculations. In this way, statistics from individual colleges have been thoroughly reviewed, resulting in a reliable final report.

FY 1992-93 NACUBO COMPARATIVE FINANCIAL STATISTICS
For Public Two-Year Colleges

National Association of College and University Business Officers (NACUBO)
American Association of Community Colleges (AACC)
Association of Community College Trustees (ACCT)

Instructions: This is the comparative financial data survey form for fiscal year 1992-93. Data should be drawn from the same records used to prepare the IPEDS Finance Survey for 1992-93. **To be included in the study, it is essential that only the following be provided:**

- **Enrollment figures (question 1 on this survey)**
- **Copy of the FY 1993 IPEDS Finance Survey (section I, pages 1-10)**

Supply other data only where readily available; a partially completed form is useful. Other data are drawn from the IPEDS Institutional Characteristics Survey (IC-2) 1993-94. For questions relating to enrollment, use figures as of your institution's official reporting date for the designated reporting period. In completing this survey and the IPEDS Finance Survey, please refer to NACUBO's *Financial Accounting and Reporting Manual for Higher Education* and the *AICPA Audit Guide for Colleges and Universities*.

Please return this survey AND a copy of the FY 1993 IPEDS Finance Survey by January 26, 1994, to the NACUBO Center for Institutional Accounting, Finance, and Management, One Dupont Circle, Suite 500, Washington, DC 20036-1178. Questions may be directed to Bradley Meeker at 202-861-2535.

Institution: _____

Contact: _____ Title: _____

Address: _____ City: _____

State: _____ Zip: _____ Phone: _____ FAX: _____

Please indicate whether your institution is a single college or a multi-college district:

☐ Single college (a community/junior college district organized as a single college with one or more campus and/or satellite locations)

☐ Multi-college district (a community/junior college district organized as two or more separate colleges, each of which may have one or more campuses and/or satellite locations)

1. What is your institution's credit and noncredit FTE enrollment? The figures provided should be representative of your institution; they will be used to calculate revenues and expenditures per student. **If the divisors noted below are not appropriate for your institution, please use whatever formulae result in figures that accurately approximate your institution's enrollment.**

Fiscal Year 1992-93

_____ Total annual credit **FTE** enrollment (IPEDS Institutional Characteristics Survey 1993-94, part E, question 1c, line 1 (507) -- annual credit hours -- divided by 30 if your institution is on a semester basis; divided by 45 if your institution is on a quarter basis)

_____ Total annual noncredit **FTE** enrollment (noncredit course hours divided by 60)

_____ Total credit and noncredit **FTE** enrollment

2 _____ Unduplicated credit student **headcount** (Institutional Characteristics Survey 1993-94, part E, question 1b, line 1(503)

_____ Unduplicated noncredit student **headcount** (estimate)

FY 1992-93

3 _____ % Estimate what percentage of instructional expenditures (FY 1993 IPEDS Finance Survey, line B-1, col 3) was used for **credit** teaching. (Include only faculty salaries if that is the only figure available.) The instructional expenditures category (IPEDS Finance Survey, line B-1, col 3) includes expenditures for all activities that are part of an institution's instructional program. Expenditures for credit and noncredit courses; academic, occupational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions should be included (see *FARM* 332).

4 _____ % Estimate the percentage of tuition and fees (FY 1993 IPEDS Finance Survey, line A-1, col 3) that was received as payment for **credit** instruction.

FY 1992-93

5. What percentage of credit course selections enrolled:

_____ % Fewer than 10 students
_____ 10 to 19 students
_____ 20 to 29 students
_____ 30 to 39 students
_____ 40 to 49 students
_____ 50 or more students
100.00 % Total

6. Indicate the number of credit students that enrolled for the following categories as of the official fall reporting date (the date in the fall on which a college must report fall enrollment data to the state, its board of trustees, or an external governing board; e.g., a census date, state-assigned mid-term).

_____ Under 6 credit units
_____ 6 to 11.9 credit units
_____ 12 or more credit units
_____ Total credit students

7. Estimate the percentage of credit students that attended classes during the following time periods:

_____ % Day (students enrolled only in classes whose published starting time is classified as day time, as defined by your institution)
_____ % Evening (students enrolled only in classes whose published starting time is classified as evening, as defined by your institution)
_____ % Weekend (students enrolled only in classes that occur over the weekend, as defined by your institution)
_____ % Day/Evening/Weekend (students enrolled in a combination of day, evening, and weekend classes)
100.00 % Total

FY 1992-93

8. Estimate the percentage of students who fall in the following class levels:

_____ % Freshman (less than 30 units)
_____ Sophomore (30 units or more)
_____ AA/AS or higher degree
100.00 % Total

9. _____ What is the total gross area of campus buildings (for all campuses) in square feet? **Include leased space. Exclude parking garages** and other ancillary space (e.g., rooftop recreation decks).

10. _____ Estimate the population of the **area** that your institution serves (i.e., the population included in the area the district is mandated to serve, as designated by zip codes, county boundaries, political boundaries).

Topical Questions:

11. _____ What number of credit hours constitute a normal full-time load **on an annual basis** (including summer) for a student at your institution?

12. $_____ What was your in-state tuition rate per credit hour?

13. $_____ What were the unrestricted current fund balances?

14. Debt service ratio [(a+b) divided by unrestricted current fund revenues]

a. $_____ Mandatory transfers from unrestricted current fund for debt service

b. $_____ Interest payments listed as unrestricted current fund expenditures

15. _____ How many volumes does your library presently contain?

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16. How many full-time-equivalent (FTE) personnel were employed in the following educational and general functional categories? If significant services were performed by contract, enter the estimated FTE. Include regular, temporary and part-time staff. Exclude student assistants, both regular and work-study. (See *Financial Accounting and Reporting Manual for Higher Education* citations [332-338] for definitions of categories.) **If your institution's faculty and staff composition does not adhere to the below chart, or is incompatible with the definitions in the FARM manual, please disregard this question.**

Fiscal Year 1992-93

Functional Category	# of Full-Time Personnel	# of Part-Time Personnel (FTE)	Total # of Full-Time Equivalent Personnel
Instruction (332)			
Credit instruction faculty			
All other (nonfaculty; noncredit instruction faculty)			
Public Service (334)			
Academic Support (335)			
Academic administration (335.6)			
All other (faculty, nonfaculty)			
Student Services (336)			
Student services administration (336.1)			
Counseling and career guidance (336.3)			
All other			
Institutional Support (337)			
Plant Operation and Maintenance (338)			
TOTAL			

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APPENDIX C
PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

Group 1: Single-college district with credit FTE enrollment less than 1,000
Group 2: Single-college district with credit FTE enrollment from 1,000 through 2,499
Group 3: Single-college district with credit FTE enrollment from 2,500 through 4,999
Group 4: Single-college district with credit FTE enrollment from 5,000 through 9,999
Group 5: Single-college district with credit FTE enrollment of 10,000 or more
Group 6: Multi-college district

ALABAMA

Alabama Aviation & Technical College (1)
Alabama Southern Community College (2)
Central Alabama Community College (2)
Douglas MacArthur State Technical College (1)
Enterprise State Junior College (2)
Gadsden State Community College (4)
George C. Wallace State Community College (3)
Harry M. Ayers State Technical College (1)
J.M. Patterson State Technical College (1)
James H. Faulkner State Community College (3)
Jefferson Davis Community College (2)
Jefferson State Community College (3)
John C. Calhoun State Community College (4)
Lawson State Community College (2)
Lurleen B. Wallace State Junior College (2)
Reid State Technical College (1)
Shelton State Community College (3)
Shoals Community College (2)
Snead State Community College (2)
Southern Union State Junior College (3)
Sparks State Technical College (1)
Wallace Community College, Selma (2)
Wallace State Community College, Hanceville (3)

ARKANSAS

Garland County Community College (2)
Mississippi County Community College (2)
Phillips County Community College (2)
Pulaski Technical College (1)
Rich Mountain Community College (1)
Westark Community College (3)

ARIZONA

Arizona Western College (3)
Central Arizona College (3)
Coconino County Community College (2)
Maricopa County Community College District (6)
Mohave Community College (2)
Pima County Community College (5)
Yavapai College (2)

CALIFORNIA

Allan Hancock Community College (4)
Antelope Valley College (4)
Barstow College (2)
Butte College (4)
Cabrillo College (4)
Cerritos College (5)
Chabot-Las Positas Community College District (6)
Chaffey Community College (4)
College of Marin (4)
College of the Desert (4)
College of the Redwoods (4)
College of the Sequoias (4)
College of the Siskiyous (2)
Contra Costa Community College District (6)
El Camino Community College (5)
Feather River Community College (3)
Foothill-DeAnza Community College District (6)
Glendale Community College (4)
Grossmont-Cuyamaca Community College District (6)
Hartnell College (3)
Imperial Valley College (3)
Lake Tahoe Community College (2)
Lassen College (2)
Long Beach Community College (5)
Los Angeles Community College District (6)
Los Rios Community College District (6)
Mendocino College (2)

CALIFORNIA (Cont.)

Merced College (4)
Monterey Peninsula College (4)
Mt. San Jacinto College (3)
Napa Valley Community College (3)
North Orange County Community College District (6)
Palo Verde College (1)
Palomar Community College (5)
Rancho Santiago Community College (5)
Rio Hondo College (4)
Riverside Community College (5)
Saddleback Community College District (6)
San Diego Community College District (6)
San Joaquin Delta College (5)
San Jose/Evergreen Community College District (6)
Santa Barbara Community College (4)
Santa Clarita Community College (3)
Shasta College (4)
Solano County Community College (4)
Sonoma County Junior College (5)
State Center Community College District (6)
Taft College (1)
Yosemite Community College District (6)
Yuba Community College (3)

COLORADO

Aims Community College (3)
Arapahoe Community College (3)
Colorado Mountain College (3)
Community College of Aurora (3)
Community College of Denver (3)
Front Range Community College (4)
Morgan Community College (1)
Northeastern Junior College (2)
Otero Junior College (1)
Pikes Peak Community College (3)
Red Rocks Community College (3)

CONNECTICUT

Asnuntuck Community Technical College (1)
Capital Community Technical College (2)
Housatonic Community College (2)
Naugatuck Valley Community Technical College (3)
Northwestern Conn. Community Technical College (1)
Quinebaug Valley Community Technical College (1)
Three Rivers Community Technical College (2)
Tunxis Community Technical College (2)

FLORIDA

Brevard Community College (4)
Broward Community College (5)
Central Florida Community College (4)
Chipola Junior College (2)
Daytona Beach Community College (4)
Edison Community College (4)
Florida Community College of Jacksonville (5)
Florida Keys Community College (1)
Hillsborough Community College (5)
Indian River Community College (3)
Lake City Community College (2)
Lake Sumter Community College (2)
Manatee Community College (4)
Miami-Dade Community College (5)
North Florida Junior College (1)
Okaloosa-Walton Community College (3)
Palm Beach Community College (4)
Pensacola Junior College (4)
Santa Fe Community College (4)
South Florida Community College (2)
St. Petersburg Junior College (5)
Tallahassee Community College (4)
Valencia Community College (5)

GEORGIA

Athens Area Technical Institute (2)
Atlanta Metropolitan College (2)
Bainbridge College (1)
Brunswick College (2)
Chattahoochee Technical Institute (2)
Dalton College (2)
DeKalb College (4)
DeKalb Technical Institute (2)

GEORGIA (Cont.)

East Georgia College (1)
Floyd College (2)
Gainesville College (2)
Macon College (3)
Middle Georgia College (2)
South Georgia College (2)
Waycross College (1)

IOWA

Des Moines Area Community College (4)
Eastern Iowa Community College District (6)
Hawkeye Community College (2)
Iowa Lakes Community College (3)
Iowa Valley Community College District (6)
Iowa Western Community College (3)
North Iowa Area Community College (3)
Northeast Iowa Community College (2)
Southeastern Community College (3)
Southwestern Community College (2)
Western Iowa Tech Community College (3)

ILLINOIS

Belleville Area College (4)
College of DuPage (5)
College of Lake County (4)
Danville Area Community College (2)
Heartland Community College (1)
Highland Community College (2)
Illinois Eastern Community Colleges (6)
John A. Logan College (3)
John Wood Community College (2)
Joliet Junior College (4)
Kaskaskia College (3)
Moraine Valley Community College (4)
Morton College (2)
Oakton Community College (4)
Parkland College (4)
Prairie State College (3)
Richland Community College (2)
South Suburban College (3)
Spoon River College (2)
Triton College (4)

INDIANA

Indiana Vocational Technical College (5)
Vincennes University (4)

KANSAS

Allen County Community College (2)
Barton County Community College (3)
Butler County Community College (3)
Cloud County Community College (2)
Cowley County Community College (2)
Dodge City Community College (2)
Johnson County Community College (4)
Kansas City, Kansas Community College (3)
Seward County Community College (1)

LOUISIANA

Delgado Community College (5)

MAINE

Eastern Maine Technical College (1)
Kennebec Valley Technical College (2)
Northern Maine Technical College (1)
Washington County Technical College (1)

MARYLAND

Allegany Community College (2)
Anne Arundel Community College (4)
Catonsville Community College (4)
Cecil Community College (1)
Charles County Community College (3)
Chesapeake College (2)
Dundalk Community College (2)
Essex Community College (4)
Frederick Community College (2)
Harford Community College (3)
Howard Community College (3)
Montgomery Community College (5)
Prince George's Community College (4)
Wor-Wic Tech Community College (1)

MASSACHUSETTS

Berkshire Community College (2)
Bristol Community College (3)
Holyoke Community College (3)
Massachusetts Bay Community College (3)
Massasoit Community College (3)
Mount Wachusett Community College (2)
Springfield Technical Community College (3)

MICHIGAN

Alpena Community College (2)
Bay de Noc Community College (2)
Charles S. Mott Community College (4)
Delta College (4)
Glen Oaks Community College (1)
Gogebic Community College (1)
Grand Rapids Community College (4)
Henry Ford Community College (4)
Highland Park Community College (2)
Jackson Community College (3)
Kalamazoo Valley Community College (4)
Kellogg Community College (3)
Kirtland Community College (1)
Lake Michigan College (2)
Lansing Community College (5)
Macomb Community College (5)
Mid Michigan Community College (2)
Monroe County Community College (2)
Montcalm Community College (2)
Muskegon Community College (3)
North Central Michigan College (2)
Northwestern Michigan College (3)
Oakland Community College (5)
Schoolcraft College (4)
Southwestern Michigan College (2)
St. Clair County Community College (3)
Washtenaw Community College (4)
Wayne County Community College (4)
West Shore Community College (1)

MINNESOTA

Anoka Ramsey Community College (3)
Austin Community College (1)
Brainerd Community College (2)

MINNESOTA (Cont.)

Fergus Falls Community College (1)
Hibbing Community College (2)
Inver Hills Community College (3)
Itasca Community College (1)
Lakewood Community College (3)
Mesabi Community College (2)
Minneapolis Community College (3)
Normandale Community College (4)
North Hennepin Community College (3)
Northland Community College (1)
Rainy River Community College (1)
Rochester Community College (3)
Vermilion Community College (1)
Willmar Community College (2)
Worthington Community College (1)

MISSISSIPPI

Jones County Junior College (3)
Meridian Community College (2)
Mississippi Gulf Coast Community College (4)
Northeast Mississippi Community College (3)

MISSOURI

Crowder College (2)
East Central College (2)
Heart of the Ozarks Technical Community College (2)
Jefferson College (3)
Metropolitan Community Colleges (6)
Mineral Area College (2)
Moberly Area Community College (2)
North Central Missouri College (1)
St. Charles County Community College (3)
St. Louis Community College (5)
State Fair Community College (2)
Three Rivers Community College (2)

MONTANA

Billings Vocational Technical Center (1)
Helena Technical Center (1)
Missoula Vocational Technical Center (1)

NEBRASKA

Central Community College (3)
Metropolitan Community College (4)
Mid-Plains Community College Area (2)
Northeast Community College (2)
Southeast Community College (4)
Western Nebraska Community College (2)

NEVADA

Truckee Meadows Community College (3)

NEW JERSEY

Atlantic Community College (3)
Bergen Community College (4)
Burlington County College (3)
County College of Morris (4)
Cumberland County College (2)
Essex County College (4)
Gloucester County College (3)
Hudson County Community College (2)
Middlesex County College (4)
Ocean County College (4)

NEW MEXICO

Albuquerque Technical-Vocational Institute (4)
Clovis Community College (2)
Eastern New Mexico University - Roswell (2)
Northern New Mexico Community College (2)
San Juan College (2)
Santa Fe Community College (2)

NEW YORK

Adirondack Community College (3)
Corning Community College (3)
Dutchess Community College (3)
Erie Community College (5)
Finger Lakes Community College (3)
Genesee Community College (3)
Hudson Valley Community College (4)

NEW YORK (Cont.)

Jamestown Community College (3)
Jefferson Community College (2)
Mohawk Valley Community College (3)
Monroe Community College (4)
North Country Community College (2)
Onondaga Community College (4)
Orange County Community College (3)
Queensborough Community College (4)
Schenectady County Community College (2)
Suffolk Community College (5)
Sullivan County Community College (2)
Westchester Community College (4)

NORTH CAROLINA

Alamance Community College (2)
Asheville-Buncombe Tech. Community College (3)
Beaufort County Community College (1)
Bladen Community College (1)
Caldwell Community College & Technical Institute (2)
Cape Fear Community College (3)
Carteret Community College (2)
Catawba Valley Community College (2)
Central Piedmont Community College (4)
Cleveland Community College (1)
Coastal Carolina Community College (3)
Fayetteville Technical Community College (3)
Gaston College (3)
Haywood Community College (2)
James Sprunt Community College (1)
Johnston Community College (2)
Lenoir Community College (2)
Mayland Community College (1)
McDowell Technical Community College (1)
Nash Community College (2)
Pamlico Community College (1)
Pitt Community College (3)
Richmond Community College (1)
Rockingham Community College (2)
Rowan-Cabarrus Community College (2)
Sandhills Community College (2)
Southeastern Community College (2)
Surry Community College (2)
Wayne Community College (2)
Western Piedmont Community College (2)
Wilkes Community College (2)

NORTH DAKOTA

North Dakota State College of Science (2)

OHIO

Belmont Technical College (2)
Central Ohio Technical College (2)
Cincinnati Technical College (3)
Clark State Community College (2)
Cuyahoga Community College (5)
Hocking College (3)
Jefferson Technical College (2)
Lakeland Community College (3)
Lorain County Community College (3)
Northwest Technical College (2)
Owens Technical College (4)
Sinclair Community College (5)
Stark Technical College (3)
Terra Technical College (2)
Washington State Community College (2)

OKLAHOMA

Carl Albert State College (2)
Connors State College (2)
Northeastern Oklahoma A&M College (2)
Northern Oklahoma College (2)
Oklahoma City Community College (4)
Rose State College (4)
Tulsa Junior College (4)

OREGON

Central Oregon Community College (2)
Chemeketa Community College (4)
Clackamas Community College (2)
Clatsop Community College (1)
Lane Community College (4)
Linn-Benton Community College (2)
Mount Hood Community College (4)
Portland Community College (5)
Treasure Valley Community College (2)
Umpqua Community College (2)

PENNSYLVANIA

Bucks County Community College (4)
Butler County Community College (2)
Community College of Allegheny County (5)
Community College of Beaver County (2)
Community College of Philadelphia (5)
Harrisburg Area Community College (4)
Lehigh Carbon Community College (4)
Montgomery County Community College (4)
Northampton County Area Community College (3)
Pennsylvania College of Technology (3)
Reading Area Community College (2)
Westmoreland County Community College (3)

RHODE ISLAND

Community College of Rhode Island (4)

SOUTH CAROLINA

Aiken Technical College (2)
Central Carolina Technical College (2)
Chesterfield-Marlboro Technical College (1)
Denmark Technical College (1)
Florence-Darlington Technical College (2)
Greenville Technical College (4)
Midlands Technical College (4)
Orangeburg-Calhoun Technical College (2)
Piedmont Technical College (2)
Technical College of the Lowcountry (1)
Tri-County Technical College (3)
Trident Technical College (4)
Williamsburg Technical College (1)
York Technical College (2)

TENNESSEE

Chattanooga State Technical Community College (4)
Cleveland State Community College (2)
Dyersburg State Community College (2)
Jackson State Community College (2)
Motlow State Community College (2)
Nashville State Technical Institute (3)
Northeast State Technical Community College (2)

TENNESSEE (Cont.)

Pellissippi State Technical Community College (4)
Roane State Community College (3)
Shelby State Community College (4)

TEXAS

Alamo Community College District (6)
Alvin Community College (3)
Amarillo College (3)
Angelina College (2)
Austin Community College (5)
Bee County College (2)
Blinn College (5)
Brazosport College (2)
Central Texas College (3)
Clarendon College (1)
College of the Mainland (2)
Collin County Community College (4)
Cooke County College (2)
Dallas County Community College District (6)
Del Mar College (4)
El Paso County Community College (5)
Frank Phillips College (1)
Galveston College (2)
Grayson County College (2)
Hill College (2)
Houston Community College System (6)
Howard County Junior College (2)
Kilgore College (3)
Laredo Community College (3)
Lee College (4)
Midland College (3)
Navarro College (2)
North Harris Montgomery Community College (5)
Northeast Texas Community College (2)
Odessa College (3)
Paris Junior College (2)
San Jacinto College (5)
Southwest Texas Junior College (2)
Tarrant County Junior College (5)
Temple Junior College (2)
Trinity Valley Community College (3)
Tyler Junior College (4)
Vernon Regional Junior College (2)

TEXAS (Cont.)

Victoria College (2)
Weatherford College (2)
Western Texas College (1)
Wharton County Junior College (3)

UTAH

College of Eastern Utah (2)
Dixie College (2)
Salt Lake Community College (5)
Snow College (2)
Utah Valley Community College (4)

VERMONT

Community College of Vermont (2)

VIRGINIA

Blue Ridge Community College (2)
Central Virginia Community College (2)
Dabney S. Lancaster Community College (1)
Danville Community College (2)
Eastern Shore Community College (1)
Germanna Community College (2)
J. Sargeant Reynolds Community College (4)
John Tyler Community College (3)
Mountain Empire Community College (2)
New River Community College (2)
Northern Virginia Community College (5)
Patrick Henry Community College (2)
Paul D. Camp Community College (1)
Piedmont Virginia Community College (2)
Rappahannock Community College (2)
Richard Bland College (2)
Southside Virginia Community College (2)
Southwest Virginia Community College (3)
Thomas Nelson Community College (3)
Tidewater Community College (5)
Virginia Highlands Community College (2)
Virginia Western Community College (3)
Wytheville Community College (2)

WASHINGTON

Centralia College (2)
Clark College (3)
Everett Community College (3)
Highline Community College (3)
Lower Columbia College (2)
Peninsula College (2)
Seattle Community Colleges (6)
Shoreline Community College (3)
Walla Walla Community College (3)
Wenatchee Valley Community College (2)
Whatcom Community College (2)

WISCONSIN

Blackhawk Technical College (2)
Chippewa Valley Technical College (3)
Gateway Technical College(3)
Lakeshore Technical College (2)
Madison Area Technical College (4)
Mid-State Technical College (2)
Milwaukee Area Technical College (5)
Northeast Wisconsin Technical College (3)
Western Wisconsin Technical College (3)
Wisconsin Indianhead Technical College (2)

WYOMING

Casper College (3)
Laramie County Community College (4)
Northwest College (2)
Western Wyoming Community College (2)

Comparative Financial Statistics
for Public Two-Year Colleges:
FY 1993 Peer Group Sample

Please return to:
NACUBO
Center for Institutional Accounting
One Dupont Circle, Suite 500
Washington, DC 20036-1178

USER'S SURVEY

Name (optional) _____ Title (optional) _____

Institution (optional) _____ State ___ Telephone (optional) _____

Please indicate your rating of the following areas of the *FY 1993 Peer Group Sample*. On a scale of 1 to 5, 1 indicates poor and 5 indicates excellent in terms of quality and usefulness. Your suggestions for improvement are welcomed.

Rating	Area
1 2 3 4 5	**Type of information provided**
	Comments: _____
	_____
	_____
1 2 3 4 5	**Format of information provided**
	Comments: _____
	_____
	_____

Rating	Area
1 2 3 4 5	**Comparability of information provided**
	Comments: _____
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